



OFFICE OF THE
DEPUTY PRIME MINISTER



The Quality Parish and Town Council Scheme

The Quality Scheme Explained



QUALITY
PARISH
COUNCIL



June 2003

Office of the Deputy Prime Minister: London

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CHAPTER 1:

Introduction

- 1.1 The Rural White Paper, 'Our Countryside: The Future. A Fair Deal For Rural England', published in November 2000, set out a number of measures to give local people the opportunity to become more involved in the development of their communities. The Government believes that parish and town councils, as the tier of government that is closest to local communities, have a central role to play in improving local quality of life.
- 1.2 Parish and town councils are the democratic bodies with the closest direct links to their communities and as such are ideally placed to contribute to the long-term vision and the priorities contained in the community strategies which principal local authorities are responsible for preparing.¹ The Government expects principal local authorities and parish and town councils to work together to provide an effective local government for local people.
- 1.3 The White Paper proposed a number of initiatives designed to enhance the role of parish and town councils; to develop a framework for partnership working; and to equip parish and town councils to take on a stronger role for the benefit of the local community.² A central proposal was the introduction of the new concept of a Quality Parish Council.
- 1.4 Quality status will equip parish councils to take on a stronger role in their communities and should be achievable by any parish council, regardless of its size, location or current activities. It is part of the Government's drive to modernise local government and ensure that all local authorities are more in touch with the people whom they serve.
- 1.5 Through this scheme the Government wants to encourage all parish councils to reach the standards of the best and, in doing so, to demonstrate their status as the local representatives of their communities. This should help them to work more closely with partners in the delivery of local services.
- 1.6 Achieving quality parish status demonstrates that a council has met certain minimum standards expected from an effective, representative and active parish council. The scheme is voluntary and is open to all parish councils in England and it is hoped that a large proportion of parish councils will apply for accreditation.³
- 1.7 This Guide takes you through the Quality Parish Council Scheme, which has been developed following the initial concept as set out in the White Paper. Chapter 4 gives specific guidance on the Tests that need to be met.

¹ Any reference to principal local authorities in this guidance means, in single tier areas, the unitary council, or in two tier areas, the district/borough and county councils for the area of the parish.

² Hereafter, any reference in this guidance to parish councils also includes town councils.

³ The Quality Parish Council Scheme does not extend to parish meetings or community councils in Wales.

CHAPTER 2:

What is a Quality Parish Council?

2.1 A Quality Parish Council:

- is representative of, and actively engages, all parts of its community, providing vision, identity and a sense of belonging;
- is effectively and properly managed;
- articulates the needs and wishes of its community;
- upholds high standards of conduct;
- is committed to work in partnership with principal local authorities and other public service agencies;
- in proportion to its size and skills, delivers local services on behalf of principal local authorities when this represents the best deal for the local community;
- works closely with voluntary groups in its community;
- provides leadership to the community through its work on parish plans; and
- working with its partners, acts as an information point for local services.

2.2 A Quality Parish Council will provide leadership in promoting an inclusive community through, for example, supporting community transport schemes and childcare provision and helping to develop youth activities and services for the elderly.

2.3 A Quality Parish Council will work with others, including the voluntary and community sector, to undertake services funded from its own resources to look after the parish environment and provide public facilities such as playgrounds. Quality Parish Councils, with the agreement of their principal local authorities, may take on the delivery of some services on their behalf, where this gives the local community the best deal.

2.4 Many parishes have or are considering developing Parish or Town Plans. A Quality Parish Council will wish to develop a Parish Plan in partnership with its local community. These plans, the preparation of which can be grant aided by the Countryside Agency, are designed to help rural communities have a greater say in their own affairs. They articulate the vision which local people have for the future of their village or town and can cover anything that is relevant to the people who live and work there, from social housing to places for children to play. They include an action plan with details of how to realise the

objectives within the plan and are designed to address the needs of the entire community, including local businesses. Everyone in the community will have had an opportunity to contribute to the plan.

- 2.5 Ideally, Parish Plans should inform and feed into the Community Strategies developed by Local Strategic Partnerships as well as into the policies of the local planning authority's local development plan.
- 2.6 Clearly, Quality Parish Councils will be in a better position than other parish councils to help realise the ambitions and goals contained within their parish and town plans. They will be in a better position to represent the views of local people and to ensure that principal local authorities and other service providers listen to and respond to the needs of local people. They may also be in a better position to take action and decisions more directly, including the delivery of some local services.
- 2.7 Finally, through being wired up through Information and Communications Technology (ICT), we would expect that many Quality Parish Councils will become the local access point for information about parish council and principal local authority services and further advice on these services.

CHAPTER 3:

The Benefits of the Quality Parish Council Scheme

- 3.1 The Quality Parish Council Scheme offers a number of benefits, primarily to the community that the parish council represents, but also to the parish council itself and principal local authorities in the area.

Quality status and the Community

- 3.2 In Chapter 2 we set out the Government's vision of a Quality Parish Council. By meeting this vision and gaining Quality status, the parish council will be able to bring considerable benefits to the community it represents.
- 3.3 Parish councils already have a wide range of powers. A Quality Parish Council, in proportion to their size and skills, will be able to do more on behalf of their principal local authorities, thereby making services more responsive to local needs.
- 3.4 Quality Parish Councils will play an enhanced role in the community:
- as an integral part of all consultation and co-ordination arrangements set up by principal local authorities and other service providers on how services are delivered in its area;
 - in the discussion, management and delivery of services which parish councils may carry out and deliver, on behalf of the principal local authority, or by using their own existing powers; and
 - in the provision of access points to information on services of principal local authorities and other service providers.
- 3.5 This enhanced role will be achieved through the negotiation of charters with principal local authorities. Principal local authorities are encouraged to enter into such agreements with all parish councils and to consider negotiating additional roles and responsibilities for Quality Parish Councils. Indeed, the benefits envisaged for the community will not materialise without the support of the relevant principal local authorities for the area and a willingness to work with the parish council to provide the best deal for the local community.

Quality status and the parish council

- 3.6 The main beneficiary of Quality status will be the local community. However, we hope that parish councils themselves will benefit from the enhanced role that Quality status provide.

- 3.7 Since 1997, the Government has introduced a number of changes which have been designed to make all tiers of local authority more responsive and more accountable to local people and to ensure that the local community sees their council as relevant to their needs and aspirations and a force for good.
- 3.8 By meeting the requirements of this scheme and receiving Quality status, a parish council is sending out a message that it is a truly competent and worthy representative of its community.
- 3.9 It should mean additional roles and responsibilities for parish councils with proof to the local community that the parish council can make a difference. It will provide an assurance that principal local authorities will consult and involve the parish council in all matters that affect the local community. And with the increased responsibilities should come the money from principal local authorities to fund the parish council for new roles delegated to it.
- 3.10 Parish councils are, quite rightly, increasingly consulted by Government and its agencies on matters that relate to the activities of public bodies. The Government recognises that parish councils are subject to an increasing amount of paperwork, and that Quality status may increase that amount. However, one of the benefits of being wired up through ICT (which Quality Parish Councils increasingly will be) is that it will allow easy access to the Information for Local Government web site at www.info4local.gov.uk.
- 3.11 This site provides the first one-stop shop for local authorities to access information they need on the web sites of central government departments, agencies and public bodies.

Quality status and Principal Local Authorities

- 3.12 While the Quality Parish Council Scheme is intended to bring material benefits to the community at large, the scheme also benefits principal local authorities.
- 3.13 Some principal local authorities have already recognised the benefits of working with parish councils and are proactive in working together to deliver local services, but others have concerns about entering into such partnerships. The Government recognises that a principal local authority will want to know that the parish council is able to deliver before entering into agreements for partnership working.
- 3.14 This is the benefit of the scheme for principal local authorities. It provides an independent assessment of the parish council and those with Quality status can be seen to be representative, competent, well managed, and able to take on an enhanced role. Further reassurance is provided through the requirement that each Quality Parish Council will undergo this assessment every 4 years.
- 3.15 Principal local authorities can therefore be confident that the Quality Parish Councils within their areas are worthy partners, which in turn should instil faith in these councils' capacity to undertake an enhanced role for the benefit of their communities.

CHAPTER 4:

The Quality Criteria

- 4.1 For a parish council to attain Quality status, it should be able to demonstrate that it:
- is representative of, and actively engages with, all parts of its community, providing vision, identity and a sense of belonging;
 - is effectively and properly managed; and
 - has the ability and capacity to take on the enhanced role and responsibility that Quality status is likely to bring.
- 4.2 Tests have been devised to measure these criteria. A parish council must pass each Test to be awarded Quality status. This chapter explains the requirements and how you should present your evidence. The Tests cover the following:
1. Electoral Mandate
 2. Qualifications of the Clerk
 3. Council Meetings
 4. Communication
 5. Annual Reports
 6. Accounts
 7. Ethical Framework
- 4.3 Taken as a whole, the Tests exceed the statutory duties with which all parish councils should be complying as a matter of course, and represent standards which an efficient, well-run parish council that actively engages with and works for its community should be meeting.
- 4.4 We have designed the Tests to be as straightforward as possible and to include measures that will enable all parish councils, irrespective of size, to attain Quality status if they wish. It is also recognised that parish councils inevitably carry out their duties and communicate with their electorate in different ways depending on size, resources and circumstances.
- 4.5 The Communication Test therefore allows for the different approaches that are taken by parish councils by giving some flexibility in meeting the criteria. This Test includes compulsory and discretionary activities. Although each of the discretionary activities is appropriate for a Quality Parish Council, the Test requires that only some of these

additional activities must be undertaken to gain accreditation as a Quality Parish Council. Councils can mix and match the items on the additional list as appropriate to their individual circumstances. **Meeting all other Test requirements is mandatory.**

- 4.6 Parish councils will also be required to supply supporting evidence for each of the Tests. As with the Tests themselves, we have tried to ensure the supporting evidence is straightforward, requiring copies of documents that should be readily available. Details of the supporting evidence required can be found at the end of each Test.

TEST 1: ELECTORAL MANDATE

- 4.7 For a parish council to be awarded with Quality status, it will be representative of, and have a mandate to serve its community. On application, the parish council must provide evidence to show that:
- for first accreditation only: at least 80% of all council seats were filled at the beginning of the current four year term by members who stood for election at that time⁴.
 - or re-accreditation: all (100%) council seats were filled at the beginning of the current four year term by members who stood for election at that time⁵.

Explanatory notes:

- 4.8 This Test is not intended to force elections where this is not necessary.
- 4.9 ‘Stood for election’ for the purposes of this Scheme means that councillors must have been nominated and stood (or were prepared to stand) as candidates at the last round of elections. **This does not mean that there must be an election.** It is recognised that in situations where the number of candidates is the same as (or less than) the number of seats on the parish council, then a ballot is not required. In such cases, the candidates are automatically declared ‘elected’ by the Returning Officer.
- 4.10 Parish councils will be deemed to have met the requirements of the Electoral Mandate Test in the event that a ballot was not necessary if evidence can be provided to show that at least 80% (at first accreditation only) of those who became councillors had stood for election.

⁴ Where at an ordinary parish election an insufficient number of persons were validly nominated to fill vacancies, other people may be co-opted or appointed to fill remaining vacancies (see section 21 of the Representation of the People Act 1985 and section 39 of the Representation of the People Act 1983).

⁵ For the purposes of a parish obtaining Quality Status for a further period, any members who had been co-opted or appointed to the parish council rather than elected would need to have retired at or before the election at the beginning of the current four year term (“the last election”) (this would not prevent them standing for that election) in order to enable all the seats to be filled by elected members. A vacant seat (whether remaining vacant or subsequently filled) shall not be taken into account for the purpose of the Quality Parish Council Status application where either it arises as a result of a validly nominated candidate for the last election being no longer able to stand at that election, or it arises after 100% of seats were filled by members elected at the last election.

Examples:

1. Parish 'A' has a Council with 8 seats. At the last round of elections, 10 candidates were nominated so a ballot was held and 8 were elected. *This Council **would** meet the requirements of the Electoral Mandate Test whether applying for first accreditation or re-accreditation.*
 2. Parish 'B' has a Council with 14 seats. At the last round of elections, 14 candidates were nominated. It wasn't necessary to hold a ballot and the returning officer declared all the candidates elected without one. *This Council **would** meet the requirements of the Electoral Mandate Test whether applying for first accreditation or re-accreditation.*
 3. Parish 'C' has a Council with 10 seats. At the last round of elections only 8 candidates were nominated. Again, it wasn't necessary to hold a ballot and the returning officer declared the 8 candidates elected without a ballot. Shortly after the elections, Parish 'C' co-opted two members to the council to fill the two vacancies. *This Council **would** meet the requirements of the Electoral Mandate Test, but only for first accreditation.*
 4. Parish 'D' has a council with 10 seats. At the last round of elections only 4 candidates were nominated. 6 members are subsequently co-opted to serve on the council, but neither they, nor any new candidates want to stand for the next election. *This Council **would not** meet the requirements of the Electoral Mandate Test.*
 5. Parish 'E' has a council with 11 seats. At the last round of elections only 8 candidates were nominated and duly declared elected by the Returning Officer without a ballot being held. The 8 elected members constitute 72.7% of the total council seats. *This Council **would not** meet the requirements of the Electoral Mandate Test.*
- 4.11 Where a parish is divided into wards, the rules of the Electoral Mandate Test apply without amendment. The Test deals with overall numbers and there is no need for individual wards to meet the 80% requirement.
- 4.12 We recognise that co-option is necessary in some circumstances to enable parish councils to continue to operate effectively. However, the Government believes that the use of co-option should be restricted to filling sudden vacancies arising mid-term. So, at the elections prior to a Council applying for re-accreditation of Quality status after their first 4 years, any co-opted members must be prepared to stand as candidates, or there must be a sufficient number of new candidates, so that the council can meet the requirements of this Test.

Supporting Evidence

- 4.13 Parish councils will be required to send copies of the latest election returns with their application.

TEST 2: QUALIFIED CLERK

- 4.14 A parish council must be able to demonstrate that it is well run and able to take on the enhanced role that Quality status will bring. All parish councils have a clerk (or proper officer) whose role is to act as day to day manager of the parish council's affairs.
- 4.15 The clerk has responsibility for ensuring that the parish council acts within the law – whatever the size of the parish. S/he also ensures that the parish council is aware of what it can do and implements the decisions that the parish council takes. It is therefore vital that the clerk possesses the necessary knowledge, skills and competencies to carry out his or her duties correctly.
- 4.16 Of course, all parish councillors, parish clerks and other employees should undertake training and development but clerks especially may need to take more advanced professional training courses or have additional qualifications. This may be especially relevant for some of the larger parish councils where management, financial or other professional qualifications and training may well be of value.
- 4.17 So parish councils are urged to support clerks and other employees in gaining the relevant knowledge and skills required. There are a number of ways in which support can be provided to those studying for qualifications. Support may range from time off to attend courses to financial incentives for attaining particular qualifications.
- 4.18 For accreditation as a Quality Parish Council, the clerk to the council must hold one of the following qualifications:
- Certificate in Local Council Administration awarded by the Assessment and Qualification Alliance (AQA); or
 - Certificate of Higher Education in Local Policy or Local Council Administration awarded by the University of Gloucestershire.⁶
- 4.19 The AQA certificate has been developed by the Steering Group⁷ of the National Training Strategy for parish and town councils. It is the first time that a basic professional qualification has been designed specifically for parish clerks. It has been designed to be applicable to the work of all parish clerks, regardless of the size of their parish councils.

Supporting Evidence

- 4.20 Parish councils will be required to attach a copy of the relevant qualification certificate to the application form.

⁶ Formerly the Cheltenham and Gloucester College of Higher Education. These qualifications will be accepted provided they were awarded before the end of 2007 by which time it is likely that the AQA Certificate in Local Council Administration will be accepted as one of the modules for the Certificate.

⁷ The Steering Group for the National Training Strategy comprises representatives of Countryside Agency, Defra, ODPM, NALC, SLCC, LGA and parish councils.

TEST 3: COUNCIL MEETINGS

- 4.21 The parish council meeting is where the council makes decisions. Regular, well-run council meetings are crucial if a parish council is to operate effectively and fulfil its role in representing that community. The Quality Criteria, therefore, include requirements surrounding the parish council meeting.
- 4.22 Parish councils are required by law to hold one annual meeting of the parish council.⁸ In addition, they must also meet on at least three other occasions during the year.
- 4.23 The Quality Parish Council scheme goes beyond these minimum requirements of the legislation. For the purposes of this Scheme, the parish council must hold at least 6 meetings each year (including the annual meeting of the parish council), with time allowed at each of these meetings for public participation.
- 4.24 Parish councils will be asked to fill in the number of council meetings held in the previous year and how many of these were open to the public.
- 4.25 The requirements of the Test are as follows:
- The council must meet on at least 6 occasions every year. The annual meeting of the parish council can be counted as one of the six occasions.
 - Notices of the meeting must be publicly displayed at least 3 clear days before each meeting.
 - The minutes of the meeting must be published (subject to any confidentiality requirements or statutory exemptions) within 2 months of the meeting and available for inspection by any elector in the parish.
 - Time must be allowed at each meeting for public participation.
 - All councillors must attend the meeting unless, of course, there is good reason for absence.

Supporting evidence

- 4.26 Parish councils will be required to attach to their application form, copies of the notices and minutes parish council meetings and copies of the register of councillor attendance, unless this is noted in the minutes of each of the parish council meetings.

⁸ The annual meeting of the parish council should not be confused with the Annual Parish Meeting (also a statutory requirement), which is a meeting of the electors of the parish, not the parish council. The Annual Parish Meeting is not a qualifying meeting for the purposes of this Scheme.

TEST 4: COMMUNICATION

- 4.27 For communities to be involved in shaping the issues that affect them, they need to be fully aware of the work of their parish council. To be eligible for Quality status a parish council must be able to demonstrate that it is effectively communicating and actively engaging the community it represents.
- 4.28 There are mandatory and discretionary elements to this Test.
- 4.29 The mandatory requirements are as follows:
- The council produces and publishes a regular newsletter to local people at least four times a year.
 - The newsletter must include information on the names of councillors and the clerk and how they can be contacted.
 - A synopsis of the annual report should be provided to local people.
 - The newsletter must be readily available at public sites across the parish.
- 4.30 The discretionary requirements comprise a list of other communications activities considered appropriate for a Quality Parish Council. Councils must be meeting at least 9 of the discretionary requirements. The list comprises activities such as mailing the Annual Report to each household, the maintenance of a parish council website, email facilities, councillor surgeries and consultation exercises.

SUPPORTING EVIDENCE

- 4.31 Parish councils will be required to provide examples of the methods used to inform and communicate with the community about parish activities. The supporting evidence will be dependent on the activities the council carries out.

Example:

1. Supporting evidence for the Website activities would be to supply the parish council website address, which can then be visited by the accreditation panel. This would equally apply to the email activity.
2. For activities requiring production of a leaflet or publicity of the work of the council, a copy of each relevant publication should be enclosed with your application.

TESTS 5 TO 7: ANNUAL REPORT, ACCOUNTABILITY AND ETHICAL FRAMEWORK

- 4.32 The requirements of these Tests concentrate on the accountability and openness of the council.

Annual Report

- 4.33 Many parish councils already publish an annual report to update their communities on the achievements of the council. The production of an annual report is an important link between the council and its electorate as well as demonstrating that the council is open and accountable.

Accountability

- 4.34 Equally, it is crucial that all councils maintain accurate and transparent financial arrangements. All local electors should be allowed adequate and timely access to information, to encourage their involvement in council affairs.
- 4.35 All local authorities must comply with the Accounts and Audit Regulations 2003 (S.I. 2003/533). These Regulations have updated the rules governing the way local authorities keep accounts, so that the accounting burden is proportionate to the size of the authority, and to make improvements to provisions relating to local authority corporate governance and accountability. The Regulations came into effect on 1 April 2003 and parish councils will want to study the guidance that is available with the regulations and '*Governance and accountability in local councils in England and Wales. A practitioners' guide*' issued jointly by the National Association of Local Councils and the Society of Local Council Clerks.

Conduct

- 4.36 Parish councillors play an important role representing their local communities. In some cases, parish councils have budgets of tens of thousands of pounds; parish councils are also statutory consultees on planning issues. Local people have a right to expect that their local representatives are observing proper standards of conduct. Parish councils – like all other forms of council – were required to adopt a new code of conduct from May 2002, in line with the Local Government Act 2000.
- 4.37 A requirement of the code is that all councillors sign up to the code and register their interests. The code of conduct (see the Parish Councils (Model Code of Conduct) Order 2001, S.I. 2001/3576) sets out the standards that are expected from parish councillors. Observing the code helps to protect councillors from accusations of improper conduct, and gives confidence to electors that their elected representatives are behaving impartially.

Supporting evidence

- 4.38 Parish councils will be required to supply a copy of the latest annual report, a copy of the latest audited accounts, and a copy of the council's code of conduct and the date of its adoption.

Community Activities

- 4.39 There is an additional page at the end of the application form. This page requests information on the current activities of the parish council.
- 4.40 This section is not part of the Quality Test framework but any information provided will be of interest to the Panel in reaching their decision on applications for Quality status, as well as to principal local authorities and to ODPM and Defra. This section is the Council's opportunity to include any relevant information on how the council currently operates and give a fuller picture of your individual activities.
- 4.41 The information will also be of use to Government in building up an accurate picture of the activities of parish councils across England and to improve the Quality Parish Council Scheme for the future.

CHAPTER 5:

The Accreditation Process

- 5.1 In each of the county areas across England, there is to be an accreditation panel established by the National Association of Local Councils (NALC), in consultation with the Local Government Association (LGA) and Society of Local Council Clerks (SLCC) and other interested bodies.
- 5.2 The accreditation panels will consist of between three and five members, approved by the Office of the Deputy Prime Minister and the Department for Environment, Food and Rural Affairs as having relevant experience and knowledge of both principal local authorities and parish councils.
- 5.3 Applications for Quality status should be sent directly to the relevant accreditation panel for the parish council's area (addresses are available from the County Associations of Local Councils). The panel will consider the application and supporting documentation. During the panel's consideration of the application, more information may be sought from the parish council. The panel may also consider that a visit or meeting is necessary before reaching a decision.
- 5.4 Parish councils will be given notice of when their application will be considered, and following consideration, of the panel's decision. The panel's decision is final, but where Quality status is not awarded, the panel will provide the reasons for the decision. In addition, the panel will set out the improvements that it considers necessary in order for Quality status to be conferred and will indicate a date on which it will re-consider the application, on condition that the necessary improvements have been made.
- 5.5 Where an application for Quality status is successful, the parish council will receive with their notification a certificate signed by the chairman of the accreditation panel. Upon receipt of the decision and certificate, the parish council will be entitled to use the Quality Parish Council logo and will be able to contact its principal local authorities about negotiating new or revised Charter arrangements. The panel will notify principal local authorities of successful applications.
- 5.6 To ensure that applications are being handled in a uniform manner across the country, an independent study will take place on how the accreditation process – and the scheme in general – has worked. This will be carried out after a suitable period of time.
- 5.7 A small fee will be charged to cover the costs of the accreditation process.

Timing of Applications for Quality status

- 5.8 Applications for first accreditation may be made from 1st July 2003.
- 5.9 If a parish council is successful and is awarded Quality status, the accreditation period lasts for 4 years and up to 3 months from the date of notification.

- 5.10 Applications for re-accreditation may not be made before the 4 year period expires. Instead, there will be a 3 month 'grace' period following the end of each 4 year accreditation period in which a parish wishing to be re-accredited must re-apply. If re-accreditation is not sought during that three month period then the status will be lost at the end of the three month period. If a parish council is not re-accredited with Quality status following an application within the three month period then Quality status will be lost from the date of notification.
- 5.11 Whether this impacts on arrangements and Charters in place will be for the principal local authorities to determine. It may not be that the loss of Quality status has an impact on the relationship with the principal local authorities but principal authorities may wish to review the position.

CHAPTER 6:

The Charter

- 6.1 The Charter will set out how the principal local authority and parish councils will work in partnership. It will cover the relations between the principal local authority and parish council and will also set out the additional benefits and responsibilities that parish councils can expect from achieving Quality status.
- 6.2 These Charters should be tailored to local circumstances, however they should also incorporate a number of general principles and cover a common set of topics. A Model Charter has been developed for this purpose, which is attached at Appendix 2. While there is no requirement to use the model charter, we would expect charters to cover the same basic principles that are set out in the model. The model is there to help principal local authorities and parish councils draw up charters in consultation with each other, and draws on guidance from the Local Government Association and National Association of Local Councils on securing effective relationships between the tiers. It has also drawn from examples of existing charters.
- 6.3 The model charter is set out in two parts. The first part concerns the relationship between the principal local authority and **all** parish councils in its area. This part gives details of general working practices for achieving improved partnership working, including the process of preparing and implementing community strategies, information flow and dialogue between the tiers.
- 6.4 The second part of the model charter sets out the enhanced role that Quality Parish Councils in the area can expect to play and covers the benefits of Quality status as set out in chapter 3. The model indicates where it is expected that more detailed provisions that reflect local circumstances will be included. The content of these sections should be considered and discussed between the tiers in drawing up the charter.
- 6.5 Arrangements with Quality Parish Councils over partnership working and the devolving of particular functions and services will need individual discussion and agreement. It may be appropriate in some areas for the principal local authority to delegate an agreed common list of services and functions to each Quality Parish Council. In other areas, it may be more appropriate to delegate different sets of functions to individual Quality Parish Councils, depending on each council's circumstances. There may also be scope for joint working between two or more Quality Parish Councils to enable them to develop the capacity and economies of scale to create the necessary organisational strength to deliver a local service or enter a partnership. The overriding principle when taking decisions on the delegation of services and functions is to secure best value for local communities.
- 6.6 Listed below are some functions that might be considered for delegation to parish councils by the principal local authority:
 - Control of markets
 - Street cleaning

- Maintenance of highway verges, footways and footpaths
- Litter collection and litter control measures
- Street lighting (other than principal routes)
- Recycling provisions
- Street naming
- Parking restrictions (and related matters)
- Issue of bus and rail passes and other transport voucher schemes (e.g. taxi vouchers)
- Road safety measures
- Noise and nuisance abatement
- Tree Preservation Orders
- Some aspects of development control
- Some aspects of the management of libraries and museums
- Some aspects of leisure and tourism provision (e.g. bowling greens, playing fields, issue of leisure permits)
- Public conveniences
- Allotments
- Taxi and public entertainment licensing

6.7 Local charters based on the model charter need to be the subject of consultation between principal local authorities and all the parish councils in their area. Principal local authorities should record the action taken to consider any proposals from parish councils for partnership working on the delivery of local services.

6.8 Once a charter is in place, it should be formally reviewed from time to time, possibly every 4 years. Again, the process should include consultation and discussion between the tiers.

Powers

6.9 Both principal authorities and parish councils will need to assure themselves that they have the necessary powers to delegate and/or undertake new or different functions. Following the 1998 Local Government White Paper, the Local Government Act 2000 introduced a new discretionary power to principal local authorities to do anything which they consider is likely to achieve the promotion or improvement of the economic, social or environmental well-being of their area. This may be for the benefit of those who live in, work in or visit the area. This allows principal local authorities to take any action

promoting well-being, unless it is subject to statutory prohibitions, restrictions or limitations or raises money. For example, it enables principal local authorities to work in partnership with other bodies (including parish councils) and to assist other statutory bodies to discharge their functions, or to exercise those functions on their behalf.⁹ This facilitates principal local authorities and other statutory service providers to work together to deliver services in ways which meet the needs of communities.

- 6.10 To facilitate a more co-ordinated and coherent response to local service delivery, the Local Government Act 2000 also introduced a new duty on principal local authorities to prepare community strategies. These strategies, developed with local people, business, public and voluntary organisations will set out how the authority will work to promote the well-being of their local community by establishing common priorities and the actions to address them.
- 6.11 In exercising the power and preparing the community strategy, principal local authorities must have regard to the Government's guidance. Two sets of guidance were published in December 2000¹⁰ and in March 2001¹¹.
- 6.12 The power to promote well-being is part of the modernisation of local government and gives councils the authority to lead their communities. This is a role the Government expects councils to assume. As principal local authorities are statutory corporations and operate within a framework laid down by statute and have no powers to act other than where they are expressly authorised by law to do so, it is in accordance with the Local Authorities (Arrangements for the Discharge of Functions) (England) Regulations 2000 S.I. 2000/2851 as amended by S.I. 2001/3961 or s101 of the Local Government Act 1972 that principal local authorities may allow parish councils to discharge certain functions on their behalf. A principal local authority can also use well-being powers to give financial assistance to a parish council.

⁹ Other bodies should ensure that they have the necessary powers to exercise these functions.

¹⁰ Preparing Community Strategies: Government Guidance to local authorities, December 2000.

¹¹ Power to Promote or Improve Economic, Social and Environmental Well-Being, March 2001.

CHAPTER 7:

Financial Arrangements

- 7.1 The *Guidance Note on Financial arrangements with Parish and Town Councils* is intended for principal local authorities, and for all parish and town councils.¹² It has undergone only a few minor changes since an interim version was launched by Alun Michael and posted on the then-DTLR website in May 2002.
- 7.2 It is specifically aimed at helping avoid ‘double taxation’ – the situation where the costs of certain services are charged twice to local taxpayers, because the parish provides a service but the principal authority still charges taxpayers in the parish for the equivalent services it provides elsewhere. More detail on how this can occur is given within the guidance, and an annex to the guidance lists the type of services reported by local government as ones where double taxation has been found to exist.
- 7.3 We expect the guidance note to be of use to officers and members at parish, district and county council level where they are involved in negotiations on financial arrangements and concurrent functions. We are particularly grateful to the local authorities that have agreed the inclusion of their case histories in this note, allowing for others to learn from their experience and to find out more from named contacts if they wish.
- 7.4 The note also has a wider aim: to underpin the promotion of an enhanced role for parish and town councils, based on strengthened partnership arrangements between them and their principal authorities. This note therefore also discusses how best to create a framework for good financial arrangements for parishes working in partnership with principal authorities, referring to good practice in financial arrangements beyond those specifically aimed at reducing double taxation.

¹² See appendix 3.

CHAPTER 8:

Best Value Parish Councils

- 8.1 A best value parish council is a parish council that is subject to the requirements of the best value framework, as laid down in the Local Government Act 1999.
- 8.2 There are currently 41 parish councils that are subject to the best value framework on the grounds that they had a budgeted income of over £500,000 in each of the financial years 1997/98, 1998/99 and 1999/2000.
- 8.3 Best value lays a duty on local authorities to make arrangements to secure continuous improvement in the way in which their functions are exercised, having regard to a combination of economy, efficiency and effectiveness. In meeting this duty, a local authority is required to consult local people, review all its functions periodically, measure its performance and produce a performance plan, which will be audited by an independent auditor. The 1999 Act also provides for local authority services to be inspected and for the Secretary of State to take action to remedy failing services.
- 8.4 It is recognised that the best value parish councils will already be meeting a number of the Tests for Quality status, through their obligations to the best value regime, however, best value parish councils are not the same as Quality Parish Councils.
- 8.5 Best value parish councils will not be granted Quality status automatically, but where tests are duplicated by the requirements of the best value regime the parish will not be required to produce a separate document. The Government expects that the best value parish councils will not have any difficulty in meeting the additional requirements.
- 8.6 For example:
- A copy of the annual best value performance plan will be deemed suitable supporting documentation for the requirements of the Annual Report and Audit Tests for Quality status.

APPENDIX 1:

List of Parish Council Powers (this is not an exhaustive list)

| Function | Powers & Duties | Statutory Provisions |
|---|---|--|
| Allotments | Duty to provide allotments. Power to improve and adapt land for allotments, and to let grazing rights | Small Holding & Allotments Act 1908, ss. 23, 26, and 42 |
| Baths and washhouses | Power to provide public baths and washhouses | Public Health Act 1936, ss. 221, 222, 223 and 227 |
| Burial grounds, cemeteries and crematoria | Power to acquire and maintain Power to provide Power to agree to maintain monuments and memorials Power to contribute towards expenses of cemeteries | Open Spaces Act 1906, Ss 9 and 10; Local Government Act 1972, s. 214; Parish Councils and Burial Authorities (Miscellaneous Provisions) Act 1970, s. 1 Local Government Act 1972, s. 214(6) |
| Bus shelters | Power to provide and maintain shelters | Local Government (Miscellaneous Provision) Act 1953, s. 4 |
| Bye-laws | Power to make bye-laws in regard to pleasure grounds Cycle parks Baths and washhouses Open spaces and burial grounds Mortuaries and post-mortem rooms | Public Health Act 1875, s. 164 Road Traffic Regulation Act 1984, s.57(7) Public Health Act 1936, s.223 Open Spaces Act 1906, s.15 Public Health Act 1936, s.198 |
| Clocks | Power to provide public clocks | Parish Councils Act 1957, s.2 |
| Closed churchyards | Powers as to maintenance | Local Government Act 1972, s.215 |
| Common pastures | Powers in relation to providing common pasture | Smallholdings and Allotments Act 1908, s.34 |
| Conference facilities | Power to provide and encourage the use of facilities | Local Government Act 1972, s.144 |
| Community centres | Power to provide and equip buildings for use of clubs having athletic, social or recreational objectives | Local Government (Miscellaneous Provisions) Act 1976 s.19 |
| Crime prevention | Powers to install and maintain equipment and establish and maintain a scheme for detection or prevention of crime | Local Government and Rating Act 1997, s.31 |
| Drainage | Power to deal with ponds and ditches | Public Health Act 1936, s.260 |
| <i>continued overleaf</i> | | |

| Function | Powers & Duties | Statutory Provisions |
|-----------------------------------|--|--|
| Entertainment and the arts | Provision of entertainment and support of the arts | Local Government Act 1972, s.145 |
| Gifts | Power to accept | Local Government Act 1972, s.139 |
| Highways | <p>Power to maintain footpaths and bridle-ways</p> <p>Power to light roads and public places</p> <p>Provision of litter bins</p> <p>Powers to provide parking places for bicycles and motor-cycles, and other vehicles</p> <p>Power to enter into agreement as to dedication and widening</p> <p>Power to provide roadside seats and shelters</p> <p>Consent of parish council required for ending maintenance of highway at public expense, or for stopping up or diversion of highway</p> <p>Power to complain to highway authority as to unlawful stopping up or obstruction of highway or unlawful encroachment on roadside wastes</p> <p>Power to provide traffic signs and other objects or devices warning of danger</p> <p>Power to plant trees and lay out grass verges etc. and to maintain them</p> | <p>Highways Act 1980, ss.43,50</p> <p>Parish Councils Act 1957, s.3;</p> <p>Highways Act 1980, s.301</p> <p>Litter Act 1983, ss.5,6</p> <p>Road Traffic Regulation Act 1984, ss.57,63</p> <p>Highways Act 1980, ss.30,72</p> <p>Parish Councils Act 1957, s.1</p> <p>Highways Act 1980, ss.47,116</p> <p>Highways Act 1980, s.130</p> <p>Road Traffic Regulation Act 1984, s.72</p> <p>Highways Act 1980, s.96</p> |
| Investments | Power to participate in schemes of collective investment | Trustee Investments Act 1961, s.11 |
| Land | <p>Power to acquire by agreement, to appropriate, to dispose of</p> <p>Power to accept gifts of land</p> | <p>Local Government Act 1972, ss.124, 126, 127</p> <p>Local Government Act 1972, s.139</p> |
| Litter | Provision of receptacles | Litter Act 1983, ss.5,6 |
| Lotteries | Powers to promote | Lotteries and Amusements Act 1976, s.7 |
| Mortuaries and post mortem rooms | Powers to provide mortuaries and post mortem rooms | Public Health Act 1936, s.198 |
| Open spaces | Power to acquire land and maintain | Public Health Act 1875, s.164 Open Spaces Act 1906, ss.9 and 10 |
| Parish documents | Powers to direct as to their custody | Local Government Act 1972, s.226 |
| Telecommunications facilities | Power to pay public telecommunications operators any loss sustained providing telecommunication facilities | Telecommunications Act 1984, s.97 |
| Public buildings and village hall | Power to provide buildings for public meetings and assemblies | Local Government Act 1972, s.133 |

continued overleaf

| Function | Powers & Duties | Statutory Provisions |
|---------------------------|---|---|
| Public conveniences | Power to provide | Public Health Act 1936, s.87 |
| Recreation | Power to acquire land for or to provide public walks, pleasure grounds and open spaces and to manage and control them Power to provide gymnasiums, playing fields, holiday camps Provision of boating pools | (see Local Government Act 1972, Sched.14 para.27) Public Health Act 1875, s.164 Public Health Acts Amendment Act 1890 s.44 Open Spaces Act 1906, ss.9 and 10 Local Government (Miscellaneous Provisions) Act 1976, s.19 Public Health Act 1961, s.54 |
| Town and country planning | Right to be notified of planning applications | Town and Country Planning Act 1990, Sched.1, para. 8 |
| Tourism | Power to encourage visitors and provide conference and other facilities | Local Government Act 1972, s.144 |
| Traffic calming | Powers to contribute financially to traffic calming schemes | Highways Act 1980, s.274A |
| Transport | Powers in relation to car-sharing schemes, taxi fare concessions and information about transport Powers to make grants for bus services | Local Government and Rating Act 1997, s.26, 28 and 29 Transport Act 1985, s.106A |
| War memorials | Power to maintain, repair, protect and alter war memorials | War Memorials (Local Authorities' Powers) Act 1923, s.1; as extended by Local Government Act 1948, s.133 |
| Water supply | Power to utilise well, spring or stream and to provide facilities for obtaining water from them | Public Health Act 1936, s.125 |

APPENDIX 2:

Model Charter

Parish and Town Council Charter – Model for individual charters for principal local authorities following consultation and discussion with their parish councils.

Definition: The Principal Authority of an area can be either a District Council or a County Council for that area or both.

Introduction

1. The [*parish council(s) of ...*] and the [*principal authority*] have agreed to publish a charter which sets out how they aim to work together for the benefit of local people. This Charter is the result of discussions locally to establish a new way of working and to confirm existing good practice.
2. The [*principal authority*] acknowledges that parish and town councils are the grass-roots level of local government. By working with them and the [*name of any Local Area Committees/Partnership groups*], the [*principal authority*] aims to act in partnership with local communities, while balancing the needs of the wider community.
3. In their role as democratically accountable bodies, parish and town councils offer a means of shaping the decisions that affect their communities. They offer a means of decentralising the provision of certain services and of revitalising local communities. In turn, [*the parish or town council(s)*] recognise the strategic role of the [*principal authority*] and the equitable distribution of services which it has to achieve.
4. This Charter reflects the increasing importance attached by Central Government to partnership working and the development of *Quality* status for parish and town councils. The first part of this Charter (Part 1) applies to all parish and town councils in the area. The second part (Part 2) applies to *Quality* parish councils only. It may be formally reviewed after [*four*] years in operation by the [*principal authority*] and the [*parish council(s)*].

Part 1 All Parish and Town Councils

SUSTAINABILITY

5. The [*principal authority*] will work in partnership with all parish and town councils in its area to promote sustainable social, economic and environmental development for the benefit of local communities.

COMMUNITY STRATEGIES AND LOCAL STRATEGIC PARTNERSHIPS

6. *[The principal authority]* will involve parish and town councils in the processes of preparing and implementing the community strategy to promote or improve the economic, social and environmental well-being of the area, and the role which parish and town councils should take. *[The principal authority]* will consult and involve parish and town councils accordingly about the content and direction of the community strategy as it affects the local communities they represent.

LOCAL GOVERNANCE

7. *[Paragraphs to be drafted locally on arrangements for engagement of parish and town councils in principal authority local governance arrangements and for liaison between them].*
Possible examples:
 - Representatives of the *[local area parish and town council committee/association]* sit on the district council's *[name of locality]* area advisory committee.
 - *[principal authority]* will hold liaison meetings with representatives of all parish and town councils that wish to take part. Charter to include details of when, how often and where such meetings are to take place.
 - Parish and town councils will invite representatives (members and/or officers) of the *[principal authority]* to meetings. Again charter to include details of when, how often and where such meetings are to take place.
8. The *[principal authority]* will help administer the holding of parish and town council elections. The respective authorities will work together to limit the costs of holding such elections.

CONSULTATION

9. The *[principal authority]* will aim to give parish and town councils the opportunity to comment before making a decision which affects the local community. In furtherance of this, the *[principal authority]* will circulate a list of its public reports to committees and sub-committees to parish clerks at the same time as they are sent to members of the *[principal authority]*. Parish and town councils can request a copy of any public report and are encouraged to comment directly to members of the *[principal authority]*.
10. Only in exceptional circumstances will appropriate consultation not take place, in which case a written explanation will be given on request.
11. To help achieve the objectives laid down in this Charter, liaison and consultation (both formal and informal) will be further developed at parish and town council level through regular meetings or specific service consultative groups and, at officer level, individually or through working parties and groups.
12. The *[principal authority]* will attend meetings with the parish and town councils (or groups of such councils) at a mutually agreed time to discuss matters of common interest.

13. Parish and town councils will send copies of their agendas and papers to the [*principal authority*] and to councillors for their area upon request. Officers and councillors of the [*principal authority*] will be given an opportunity to speak at parish and town council meetings on matters of mutual interest.

INFORMATION AND COMPLAINTS

14. When the [*principal authority*] consults parish councils, it will provide them with sufficient information to enable them to reach an informed view on the matter, and give them adequate time to respond in accordance with the statutory requirements where applicable.
15. The [*principal authority*] will communicate with parish and town councils and others in the community by publishing [*name of principal authority newsletter if applicable*] regularly and making it available to the local community. It will also keep parish and town councils informed by sending them copies of [*other relevant newsletters/local promotional material*].
16. The [*principal authority*] and parish and town councils will acknowledge letters sent by the other party, and both will provide substantive answers to letters which need a reply [*in accordance with the provisions of its Customer Charter*]. A full substantive reply or an acknowledgement will be sent by the [*principal authority/parish council*] within [*seven*] days. If an acknowledgement is sent, the full substantive reply will be sent within [*28*] days. [*Or within a time frame agreed by both parties.*]
17. If a parish or town council is dissatisfied with the [*principal authority's*] actions, the response to a request for information, or a failure to consult, the parish or town council may make a formal complaint.

STANDARDS COMMITTEE

18. Both the [*principal authority*] and the parish and town councils have adopted codes of conduct, based on the national model code of conduct. The parish councils will work with the [*principal authority's*] Standards Committee to promote and maintain high standards of conduct. The [*principal authority*] has consulted and agreed the following arrangements with the parish and town councils for the appointment of representative(s) to the Standards Committee (and sub-committees, if any) [*locally drafted arrangements*].

DELEGATING RESPONSIBILITY FOR SERVICE PROVISION

19. If a parish or town council (or group of local councils) wishes to discharge functions on behalf of a principal authority, the [*principal authority*] will consider this where it provides best value (taking account of cost, quality, local preferences and practicability). Where it is not good value or practicable the [*principal authority*] will, in consultation with the parish or town council, explore alternative solutions to encourage more local-level input into service delivery.

FINANCIAL ARRANGEMENTS

20. The [*principal authority*] has set out its financial arrangements for parish and town councils at Appendix 1 in accordance with the principles and good practice guidance [*financial principles as set out in the accompanying document 'Guidance on Financial Arrangements with Parish and Town Councils'*].
21. Where a parish or town council takes on the provision of certain services, the level of funding will be agreed by the [*principal authority*] and the parish council. (A list of possible functions which may be considered for discharge by the parish by mutual consent is given in Chapter 6 of this guidance.)

LOCAL COMMUNITY LIFE

22. The [*principal authority*] will promote local community life through [*list of possible schemes available: e.g. capital grants and loan schemes to village halls, community centres, and other similar organisations.*].

PRACTICAL SUPPORT

23. The [*principal authority*] will, where practical, offer parish and town councils access to their own support services, to enable them to take advantage of facilities such as printing and purchasing, at a mutually agreed price. In particular, assistance will be offered in identifying and helping to meet the training needs of parish and town councils (for example, through County Training Partnerships).

Part 2 Quality Parish and Town Councils

24. In addition to the above, the [*principal authority*] has agreed to work in the following ways with those parish and town councils which are recognised as having attained *Quality* status.

Possible Examples include:

COMMUNITY STRATEGIES

25. Where a *Quality* council (or group of *Quality* councils) has prepared a parish or town plan the [*principal authority*] will take account of its proposals and priorities in developing and implementing the community strategy as it affects the local areas concerned. The [*principal authority*] will strengthen links between [*the parish council(s)*] and the Local Strategic Partnership in order to improve delivery of local priorities.

[*further details depending on local arrangements for Local Strategic Partnerships and community strategy preparation*]

INFORMATION AND ACCESS POINTS

26. If a *Quality* parish council (or group of *Quality* parish councils) wishes to become a local information and/or access point for the [*principal authority*] services the [*principal authority*] will help it to do so. In particular it will:
- issue to the parish council (and up-date as necessary) relevant written information on and application forms for its services
 - give electronic access to similar information and forms (where it provides these electronically) provided the parish council has appropriate technology
 - provide suitable briefing, training and support to staff of the parish or town council

[information on local arrangements – eg availability of principal authority staff to run regular surgeries in local council offices]

LAND USE AND DEVELOPMENT PLANNING:

27. Where a *Quality* parish council (or group of *Quality* parish councils) has prepared (in consultation with the [*principal authority*]) a parish or town plan which includes proposals concerning land use and development planning issues (eg a village design statement) the [*principal authority*] may adopt this as Supplementary Planning Guidance (provided it meets the requirements set out in national planning guidance).
28. Where the parish or town plan proposals imply some changes to the current development plan or the future local development framework for their area, the [*principal authority*] will consider and discuss the proposals with the parish council (or councils) as part of its next review of that plan.

[information on local arrangements]

Delegation of Functions and Service Provision:

29. The [*principal authority*] has agreed to offer [*Quality parish council (or group of Quality councils) or names of parishes*] the opportunity to take on one or more of the functions listed below in Appendix 2.
30. As part of its Best Value arrangements, the [*principal authority*] will give *Quality* councils (or groups of *Quality* councils), who wish to, the opportunity to put forward proposals to take on aspects of the delivery, management and monitoring of services provided by the [*principal authority*].

[information on local arrangements – details should include detailed description of the function, how long the arrangement is to last, which parish council(s) will be undertaking the function.]

Appendix 1

[Local financial arrangements for parish and town councils in accordance with paragraph 21 above]

Appendix 2

[Locally drafted arrangements for delegation of functions and service provision to Quality parish and town councils in accordance with paragraph 30 above]

APPENDIX 3:

Best Practice Guidance on Double Taxation

Guidance Note on Financial Arrangements
with Parish and Town Councils

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Introduction

1. This note is intended for principal authorities, and for parish and town councils¹³. It is specifically aimed at helping avoid ‘double taxation’ – the situation where the costs of certain services are charged twice to local taxpayers, because the parish provides a service but the principal authority still charges taxpayers in the parish for the equivalent services it provides elsewhere. More detail on how this can occur is given in paragraphs 15 to 18, and Annex A lists the type of services reported by local government as ones where double taxation has been found to exist.
2. We expect the guidance note to be of use to officers and members at parish, district and county council level where they are involved in regular contacts and negotiations on financial arrangements and concurrent functions. The guidance will not be relevant to London and those metropolitan areas which have no parished areas. We are particularly grateful to the local authorities who have agreed to the inclusion of their case histories in this note, allowing for others to learn from their experience and to find out more from named contacts if they wish.
3. The note also has a wider aim: to underpin the promotion of an enhanced role for parish and town councils, based on strengthened partnership arrangements between them and their principal authorities. This note therefore also discusses how best to create a framework for good financial arrangements for parishes working in partnership with principal authorities, referring to good practice in financial arrangements beyond those specifically aimed at reducing double taxation.

Background

4. The Government’s approach for district, parish and town councils is set out in *Strong Local Leadership – Quality Public Services*, the Department for Transport, Local Government and the Regions (DTLR) local government white paper published in December 2001 – see Part 1 chapter 7. Chapter 9 of Part II The way forward for parishes sets out Government’s proposals on the funding of parishes, aimed at creating a modernised regime to help all parishes move towards Quality Parish and Town Council status. A short section of that chapter covers the Double Taxation issue. Double taxation was one of the main concerns raised by respondents to the green paper *Modernising Local Government Finance* that preceded *Strong Local Leadership – Quality Public Services*. This note is the good practice guidance referred to in paragraph 9.22 of *Strong Local Leadership – Quality Public Services*.
5. The joint central and local government consultation paper *Quality Parish and Town Councils* issued in November 2001 also refers to this guidance in chapter 3 Delivering the benefits, paragraph 3.3 (page 24). An annex to chapter 3 sets out the principles that should govern financial arrangements between principal authorities and local councils. A key proposal in the consultation paper is that, in all areas in which there are parish and town councils, there should be a charter setting out how principal authorities and local councils will work in partnership.

¹³ Principal authorities are county councils and district councils. District councils include ‘shire’ district councils (in areas where there is also a county council), district councils with the functions of county councils (sometimes called unitary councils), and metropolitan district councils. The term ‘local councils’ in this note means parish and town councils.

6. This guidance has been prepared by two Government departments, the then Department for Transport, Local Government and the Regions (DTLR) and the Department of Environment, Food and Rural Affairs (DEFRA) in close co-operation with local government using the DTLR's In House Policy Consultancy. In May 2001, the Local Government Association (LGA) and the National Association of Local Councils (NALC) conducted a trawl of their membership requesting information on how they were tackling the problem of double taxation and seeking evidence of best practice. (See LGA Circular dated 24 May, number 262/01.)
7. The excellent response to this request has provided the basis for this guidance. This note therefore reflects existing practice. Many principal authorities and local councils gave detailed accounts of how they have sought to resolve the problem of double taxation. Responses reflected a variety of circumstances, for example the pattern of parished and unparished areas within districts and the proportion of a principal authority's population falling within such areas differs widely across the country; and also a variety of solutions which are set out below. It is clear from the responses that it is very important to take local circumstances into account in deciding ways forward.
8. The views of the Society of Local Council Clerks and the Audit Commission have also been sought and received during the preparation of this guidance.

Getting the partnership framework right first

9. The double taxation problem cannot be addressed in isolation because successful resolution is only likely to be achieved in a wider context of good relationships between and within the tiers of local government. It is therefore important for readers of this note to be fully aware of the wider agenda aimed at forging close and effective partnerships within local government. Central and local government are working together in various ways to enable this to happen.
10. Refining financial arrangements is not necessarily straightforward and there is no single model to follow. Choices will therefore need to be made on which methods best suit local circumstance and practice, with solutions only likely to be effective if they are made as a result of consensus. This puts special emphasis on getting the partnership framework between principal authorities and their parish and town councils right before tackling detailed questions.
11. The majority of councils reporting a satisfactory position on double taxation already have in place charters, forums and other agreed methods of regular liaison between tiers. Many of such respondents commented that the better the relationship, the fewer the problems. This suggests that it will be much easier to sort out acceptable financial arrangements to suit all parties within an ongoing effective relationship, and what parishes and town councils most value overall is having their views listened to and being consulted regularly on matters of interest. While investment of time and effort is required on the part of both officers and members to foster a partnership approach, the evidence is that this pays off when it comes to resolving issues that otherwise risk becoming bones of contention.
12. The best starting point for using this guidance will therefore be reviewing whether the right mechanisms are in place to foster good relations between the district and its parishes, and between counties and their parishes, to allow for detailed financial discussions to take place in a proper framework. If not, the setting up of new arrangements should take

priority. The government's consultation paper on *'Quality' Parish Councils* set out proposals for such arrangements to be set out in a Charter for each local authority area with parishes.

13. Where satisfactory consultation arrangements are already in place, these can be used to take forward any work necessary for revising financial arrangements. Those areas that have already successfully tackled double taxation will only need to assess whether their current arrangements are working well and whether any good practice described here might be useful in future adjustments to them.

Principles to follow in financial arrangements

14. The following five principles are those which should govern all financial arrangements between principal authorities and parish and town councils. They set out the key aims to be achieved when setting up new arrangements. The principles should also be used by those reviewing existing arrangements, as a checklist to see whether all these objectives are being achieved by them.
 - **Fairness in the provision of services** (and access to them) by the principal authority between different parts of their area;
 - **Simplicity** – to keep administrative costs of operation to a minimum;
 - **Transparency** – to help understanding;
 - **Democratic control and accountability** – to let local councils support additional services with additional expenditure while ensuring accountability to all those responsible for funding. This means distinguishing between funding by principal authorities (for a service carried out by a local council) and funding raised by local councils themselves (eg. using their precepting powers);
 - **Finance following function** – where provision of a service is devolved or transferred from a principal authority to a local council, funding is also transferred, with the amount involved being agreed by the principal authority and the parish or town council.

These principles should be a continual reference point when setting up new or assessing existing financial arrangements between principal authorities and parish and town councils.

What is the problem?

15. *Strong Local Leadership – Quality Public Services* paragraph 9.21 describes the situation as follows:

Local taxpayers in parished areas can be subject to 'double taxation'. This happens where a service is provided by the parish rather than the principal authority, but the principal authority still charges taxpayers in the parish for the equivalent services it provides elsewhere. It can arise for more than one reason. In a district where a town is unparished, it can happen if the costs of facilities for residents of the unparished town are spread across the whole district, rather than being charged only to the residents of the town. Double taxation can also happen where a principal authority devolves or

transfers a service to a parish, without a corresponding reduction in its share of the council tax bill.

The responses to NALC and LGA's request for information on double taxation and means of avoiding it, confirm the above stated position. Below is further analysis derived from the actual experience of councils as reflected by respondents in their replies. (See LGA Circular no 262/01 dated 24 May for details of what was requested.)

16. Double taxation most often occurs in districts where some areas of the district are parished and other areas are not. This can lead to services potentially being provided at two tiers in some parts of a district and only by one tier in the rest of the district. The parished/unparished split frequently occurs between the urban and rural areas of a district, with the town being unparished with villages being parished. Taxpayers may, for example, be paying for the service in their locality provided by the parish (funded through the parish precept they pay) as well as paying for the same service to be delivered in the non-parished area of the district through the council tax they pay to the district which is undifferentiated. Another way of describing this situation is that parishes are expected to pay the costs of a particular service in their locality while the district council bears the cost of the same services in the unparished areas.
17. Even where an area is totally parished, there can also be double taxation where some parishes within a district are providing local services funded through their precept, at the same time that the same services are being provided to other parishes by the district council.
18. Some illustrative examples are given below which have been drawn from the responses to the call for information:

A district council expects its parishes to pay rental, grass cutting and other maintenance costs for playing fields, funded from their precept. The equivalent costs in non-parished areas are borne by the district council. Residents in the parishes are contributing twice towards the facilities in different areas; residents in the non-parished area are contributing only once.

A parish upgraded their infants play area, with funding from the parish council, local residents and a contribution from the district council (one eighth of cost). The district council fully funds improvements to playgrounds in its non-parished area.

A county council asked all parish councils to contribute 50% to the construction cost of bus shelters in their areas, and to pay £250 annually toward the cost of cleaning and maintaining the shelters. In the non-parished areas, bus shelters are fully funded by the County Council. Residents in the non-parished area are paying for their bus shelters via the county precept and have no parish precept to pay, while parish residents are contributing twice, via the county precept and the parish precept that is included in their council tax bills.

A borough (district) has 15 parish and town councils; the main town is not parished. The parish and town councils bear the costs of recreation grounds, community halls, cemeteries and, with some exceptions, footway lighting. In the main town these are provided by the Borough. Residents in the 15 parishes are therefore paying for their local facilities as well as contributing to the same facilities in the main town via the council tax. The residents in the main town are not contributing to the parish facilities.

A parish maintains its burial ground by way of its parish precept. Elsewhere, including the adjoining parish, cemeteries are maintained by the county council. The residents of this community are paying twice for the upkeep of burial grounds and cemeteries.

What are concurrent functions?

19. Concurrent functions is the term used to describe services or facilities being provided and maintained at two (or even at three) tiers of local government. The existence of concurrent services does not in itself mean that double taxation is occurring: this has to be determined through assessing the funding and financial arrangements. Concurrent functions can arise in wholly parished districts as well as in partially parished ones. This is often historic, for example due to functions or local facilities being transferred following the 1974 local government reorganisation. The analysis of responses shows it is often the same type of facilities/functions across the country that are exercised concurrently, and hence may be the cause of double taxation. A list of the concurrent functions reported by respondents is given in Annex A.

Why does it all seem so complex?

20. Double taxation is a complex issue because:
- There is wide variety in the degree to which different districts around the country are parished and in the size of parishes.

Respondents reported a range from 10% to 100% of the proportion of districts' population within parished areas. It is common for the unparished areas to be the urban part of a district and for the parished areas to be rural. But it is equally the case that in some areas towns are active parished areas. New parishes are also being formed. (In London and some metropolitan areas, there are no parishes. For more detail on parishes and recent trends, see page 124 of *Strong Local Leadership – Quality Public Services*.) Also the size of parishes even within a single district may be very different. For example, North Somerset's smallest parish has a population of 168, whilst its largest parish (Weston-super-Mare town) has a population of 65,000. This patchy picture is often the result of past history and changing boundaries under previous local government structures.

- The level of activity within parishes and the degree to which they raise their own funding by issuing a precept or by generating income varies widely.

Given the wide range in the size of parishes, there is also a varying capacity. A very small parish council cannot be expected to have the same capacity and levels of activity of a large town council. Some parishes have a parish meeting, not a council, with minimal expenses. Nor is there uniformity in funding practices. Even within a single district, some parishes have the practice of issuing a precept while others do not. Some may issue a precept in some years and not in others. The levels of precept raised by different parishes within a district may also range from nil to a substantial sum. Even where all double taxation issues are resolved, there can be wide variations between individual councils and their council tax demands because it is primarily for them to take decisions on council tax after consulting with their local electorates and taxpayers. All these differences and variations make it difficult to describe a 'standard' situation. It is unlikely that any two districts are identical. Assessing how far there is a double taxation problem can therefore only be done at the local level, taking into account the known local context of how functions are delivered and how funds are raised and spent, and how arrangements have worked to date.

- Assessing the double taxation situation means making a comparison of functions/facilities and a judgement on what is truly 'like-for-like'.

Making this judgement is not straightforward and care is needed in assessing what really constitutes equal treatment for residents. The geographical location of a facility does not necessarily indicate which residents it is provided for: people beyond the immediate boundary may be benefiting. Nor does similarity of facilities necessarily mean equivalence, because scale of the provision needs to be taken into account as well as its nature. There will inevitably be a degree of subjectivity in assessing the specific areas covered by services and facilities, with potential for conflicting views. Respondents reported discussions on such questions as: Can the provision of a major cricket ground in the main town of a district be seen as like-for-like with village cricket grounds? Can a conference centre provided in the urban centre of a district be seen as equivalent to the provision of village halls in its rural areas? Is a local information centre provided by a parish equivalent to the larger Tourist Information Centre provided by the district? Is a town theatre or a swimming pool only benefiting the residents of that town or is it serving the wider population? District councils often consider that major leisure and sports facilities provided in their main town are serving their whole community, not just those within the town boundary.

There may also be the situation where a choice has been made by a parish to enhance local provision beyond the standard normally applied in the district as a whole. Local taxpayers will be paying for the enhancement through the parish precept so that will be a concurrent function but no double taxation in the strict sense, due to enhancement.

What steps should be taken to reach a solution?

21. Every area will have its own unique circumstances to take into account, and everyone will be at a different starting point in developing their understanding of concurrent functions and of how to tackle double taxation issues in their area. The following points are intended to help those who have decided to put new arrangements in place, by describing the various steps that might be necessary, assuming that the partnership framework has already been addressed (see above). A key to success will be matching change to local circumstances and practices. See Annex A for a list of concurrent functions as reported by respondents. See Annex B for detailed case histories of how a sample of principal authorities have tackled the issues.

STEP ONE: GATHERING THE INFORMATION – IS THERE A PROBLEM AND WHAT IS ITS NATURE AND EXTENT?

There may be a need to start work by making a proper assessment of the situation. The sort of questions to ask are: If a problem is perceived, does the reality bear out the perception? Has a thorough, objective and reliable analysis been conducted? If so, does the analysis need updating to take in any recent changes? If not, what will be the best means of establishing the current position? Are some parishes or some taxpayers affected and others not? There may be various ways of exploring the situation to be discussed and agreed with partners. A survey or questionnaire may help gather the basic facts. A regular meeting or a special event might be a good way to start finding out what is happening and to exchange views on the way forward. Ideally in every area, all parties should be clear as to exactly what functions are being operated concurrently by the different tiers in the area, and what the implications are for funding.

STEP TWO: CONSULTING – HOW FAR IS THE CURRENT SITUATION ACCEPTABLE TO ALL PARTIES?

A check on the degree to which current arrangements are tolerable to all parties may be useful. If local councils are aggrieved by their financial arrangements with their principal authority, feeling that they have been imposed against their better interests, there cannot be a healthy relationship. Reasons for grievances among local councils need to be explored, not ignored. Where arrangements are seen to be satisfactory, there may be less of a problem, although the final test will be whether or how far the five principles can be met and whether the local taxpayer is treated fairly. It may not be possible to satisfy everyone – but the participation of those affected and a consultative approach which allows views to be heard, will help.

STEP THREE: FINDING POSITIVE WAYS FORWARD

Look at what others have done and check through the various approaches set out below to see which might suit your locality. The best way forward may not be a single solution but a package approach, ie. combining two or more of the means of ensuring finance follows function. In building up a picture of the situation, you may have identified wider issues that need discussion. For example the charter, will need to include the arrangements for delegation of functions and services to parish councils. This may be an opportunity to consider how the financial arrangements for devolving *more* functions would operate. Or there may be a need for a policy framework to be developed for a particular area of concurrent functions, for example an open space and recreation ground policy. Where principles of service provision are agreed with partners, it will be easier to identify the best form of financial arrangements to meet requirements and to establish funding criteria. There may also be a groundswell of opinion building towards the setting up of new parishes. If such changes are likely in future, any new arrangements put in place now will need to be flexible to take on future adjustments. There may be scope for innovative ways forward not covered in this note. Some parishes may be in a position to generate income, with help from partners to set up or transfer an asset to bring in revenue.

STEP FOUR: RESOURCES – ASSESSING SHORT TERM NEEDS AND FUTURE COSTS

Costs and proportionality will need to be kept in mind when setting up new financial arrangements. The key principle of **simplicity** means keeping administrative costs to a minimum. Change can only be implemented successfully where the right capacity and resources are in place, so extra administrative burdens will need to be estimated before decisions are taken. For example, small local councils will need to assess the impact of potentially greater audit costs which might result from increased funding. Extra burdens may be justified by the benefits; but it is important that administrative and cost impacts of changes on both local councils and on principal authorities are properly assessed before new arrangements are put in place. Proportionality will also be a factor to consider – for example the overall size of the problem and the budgets involved will be a deciding factor in how complex or formal solutions need to be. A solution which costs more than the problem is not likely to be sustainable. There may be one-off costs to consider associated with the first step of gathering information.

STEP FIVE: AGREE AND SET UP NEW ARRANGEMENTS

When putting the new arrangements in place, consider and discuss with partners how they will be monitored and a timetable for review.

How to help finance follow function

22. Local government responses have provided a wealth of information on the methods currently in use in England (and, in some cases, Wales) to ensure that, as far as is practicable, finance follows function, either to resolve double taxation where functions are being exercised concurrently, or to aid the devolution of functions. Four main methods are used:

- Special expenses
- Grant payments
- Agency agreements
- Support in goods or in kind.

Each of these are described below. The case histories provided in Annex B give more detail about how each is operated. These methods may be used singly but they are not mutually exclusive. They may also be used in combination, creating more flexibility to suit local circumstances and to make financial arrangements of benefit to all parties.

Special Expenses

23. This makes use of provisions under the Local Government Finance Act 1992 which provide for different amounts of council tax to be calculated for different parts, e.g. parished and unparished areas, of a district, depending on what, if any, special items relate to those parts. A special item is an item which relates to only part of the district council's area.

Where functions are provided in part of a billing authority's area by a parish council, sections 34 and 35(1)(a) of that Act ensure that only council taxpayers in that parish pay towards the cost of the precept issued by that parish council. A local precept is one 'special item'.

24. 'Special expenses' are another 'special item'. The five different types of special expense are listed in section 35(2). Section 35(2)(d) provides that:

“any expenses incurred by a billing authority in performing in a part of its area a function performed elsewhere in its area by the sub-treasurer of the Inner Temple, the under-treasurer of the Middle Temple, a parish or community council or the chairman of a parish meeting are the authority's special expenses unless a resolution of the authority to the contrary effect is in force.”

25. In order for expenses incurred in performing any function of a district council to be special expenses under section 35(2)(d), the function must be carried out by the district in only part of its area, and the same function must be carried out in another part of the district by one or more parish councils. The detailed identification of concurrent functions is therefore essential for using this special expenses provision. The district council first calculates an average council tax across the whole of its area under section 33 of that Act. Included in that will be the amounts the district council has to pay to parish councils under their precepts, plus the amounts the district will spend on performing functions which are performed in parts of its area by parish councils.

26. Under section 34, the district council must then deduct the total of any special items. For each part of its area, the district council must then add back amounts for any relevant special items for that part of its area. The amount added back is calculated by dividing the special item (i.e. the authority's estimated cost of performing the function in that part of its area) by the tax base for the part of the area in which the authority performs the function. Treating expenses as special expenses does not affect the overall amount that the district council needs to raise through council tax, and does not, therefore, affect the average amount of council tax across the whole of the district. It simply means that, compared with what would happen if the expenses were not treated by the district council as special expenses, the council tax is:

- relatively lower for areas where the parish council performs the concurrent function, as it includes the parish's costs but not the district council's costs of performing the function elsewhere; and
- relatively higher, for areas where the district council performs the concurrent function, as all the district council's costs of performing the concurrent function must be met by taxpayers in the area where the district council performs it.

(See the East Staffordshire and Cherwell case histories in Annex B).

27. County councils are not able to treat as special expenses any expenses on performing functions in a part of the county which are performed elsewhere by a parish council. The only special expenses of county councils relate to the costs of meeting certain levies.

28. Responses from authorities using the special expenses provisions suggest that the strengths of this method are that it meets three of the important principles for financial arrangements: fairness between council tax bills, transparency, and democratic control and accountability.
29. The reason some authorities give for not pursuing this option, is that they consider it does not meet another of the principles, that of simplicity, ie the need to keep administrative costs of operation to a minimum. If the amounts involved in concurrent functions are trivial, or if only a minor fraction of the overall budget is at issue, care may be needed to balance the benefit and the costs. For example, there may be excessive costs associated with the issuing of different bills to a large number of separate pockets of population, where there is a particularly complex pattern of varying provision of concurrent functions.
30. Where a principal authority has made a resolution that it has no such special expenses, it should have in place other means to ensure that finance follows function where concurrent functions exist and local taxpayers are being charged twice for them.
31. From responses received, it appears that those who have used special expenses for several years believe that it has bedded down well. When they started, they needed to provide explanations of the new system for council taxpayers to help them in their understanding of the new bills. Some who have used special expenses no longer do so because their unparished area has become a new parish or town council (see Cherwell case history in Annex B). In these cases having a special expenses system in place is particularly helpful, as the special expenses of the former unparished area can form the basis for the first precept of the newly established parish.

Grant

32. The majority of respondents were using various forms of grant to resolve double taxation or to ensure finance followed function. This is a method by which the principal authority pays a subsidy from its general fund to parishes in respect of functions that have identified as being concurrent. Section 136 of the Local Government Act 1972 says:

“Two or more local authorities may make arrangements for defraying any expenditure by one of them in exercising any functions exercisable by both or all of them.”
33. Here, the local council taxpayer pays the same council tax level throughout the District, whether parished or unparished. The local parish or town council then receives payments direct from the principal authority in relation to the concurrent functions it exercises. (See the Braintree and Maidstone case histories in Annex B.)
34. There are a variety of ways in which respondents are using this method. Some have fully worked-up grant schemes for their parishes, providing support for both revenue and capital expenditure of their parishes (see Maidstone case history). Such schemes need to be underpinned by clear criteria for distribution. Some use a system of competitive bidding among those qualified for support, for an annual sum. Others use formulae agreed locally, eg. relating to population, for distribution of a sum set aside for discretionary grants. Elsewhere the district will pay capital costs of new facilities where the parish agrees to take on the running costs. Others operate a ‘menu’ approach to concurrent functions, offering parishes the choice between letting the district take on the concurrent function and retaining local control by undertaking the function with a grant provided to cover costs.

Some areas have set up joint funding schemes for projects where matching funding is expected from parishes raised from their precept. Some respondents also report that grant is paid to parishes to support that element of their administrative expenditure that relates to exercising concurrent functions.

35. As indicated above, there is considerable flexibility in the way that grants can be operated. It was this aspect that respondents commented on most frequently as one of the benefits of this method. This method meets the important principles for financial arrangements of finance following function, and simplicity. However, to council tax payers it may not appear as transparent and accountable as special expenses. However, it can support democratic control and accountability. Respondents report that grant schemes encourage activity within parishes. For example, considering what grants to apply for can stimulate local decision-making within parishes, and grant schemes do not preclude any enhancement of services and facilities where there is a local preference so to do.

Support in goods and kind

36. Respondents reported various means by which principal authorities provide support to parishes in goods, kind or expertise. 'Soft' support can be very welcome when it is targeted at parishes' needs, and can form a useful part of a package of measures which help promote partnership as well as acceptable financial arrangements. For example, section 113 of the Local Government Act 1972 enables the placing of staff of local authorities at the disposal of other local authorities. Districts and Counties may often have expertise due to the larger scale of their operations that would be very useful to parishes in carrying out specific tasks. Provision of this type of non-financial help is not necessarily onerous but can ease the devolution of functions and at the least, will create good will and cooperation between tiers.
37. The following types of help in goods or in kind were mentioned in responses:
- Peppercorn rent charged to a parish where a facility was transferred for parish use, in exchange for the parish taking on maintenance costs
 - Administrative and professional expertise provided for parish lottery grant applications; also for setting up construction contracts
 - Favourable rates of interest provided by principal authority for investing parishes' surplus cash, giving them the opportunity to enjoy rates not otherwise available to them
 - Joint use of assets without a charge to the parish, eg. town tourist information point located in a library building owned by the county
 - Parish election expenses not recharged to parishes
 - Brushes and paint supplied by the county to parishes for the upkeep of special railings in their area; parishes provide labour but avoid additional outgoings from their budget.

Agency agreements

38. Section 101 of the Local Government Finance Act 1972 allows a local authority to arrange for the discharge of any of its functions by any other local authority and also for two or more local authorities to discharge any of their functions jointly. Section 20 of the Local Government Act 2000 also has a provision for joint exercise of functions by local authorities. A number of respondents reported such arrangements, most often made in relation to grass cutting and minor highways maintenance, but also in relation to other types of minor maintenance, eg. bus shelter repair and cleaning. The term 'agency arrangements' are used here because the parish is, by agreement, acting as the agent for the principal authority in carrying out a specific task for which it is paid an agreed rate.
39. A number of county council respondents report using this method with parishes wishing to take on such tasks locally. Districts also report using this method. Such agreements may require the parish to take out indemnity insurance to cover any claim arising out of the work it undertakes. The principal authority may also wish to retain the right to inspect and to provide supervisory advice where necessary. (See the Staffordshire County Council and Nottingham County Council case histories in Annex B.)
40. The advantages of this method noted by respondents are that it gives control to those closest to the service, with finance following the function. Agency arrangements also leave the option open to parishes to enhance the service relatively easily, if they wish to do so. For example, a county council standard for grass cutting might be for it to be carried out once a month; the parish doing this on behalf of the county could choose to raise the cutting service standard to once every two weeks by paying the same contractor to do the extra cuts out of its own funds. Another benefit noted is that reimbursements for taking on such responsibilities help parish and town councils to have a much larger financial base than they would otherwise be able to achieve by using their local precepts. They also help develop capacity at parish level, through gaining experience of supervising work.

ANNEX A

Concurrent functions

Allotments
Boating pools
Bus shelters
Car parking (off street)
CCTV (installation and maintenance)
Cemeteries and burial grounds
Christmas lights and trees
Closed cemeteries and burial grounds
Commons and common pastures
Community centres
Crematoria
Entertainment and the arts
Footway lighting
Grants to bus operators
Grass cutting
Information services (transport, tourism)
Highways maintenance
Leisure facilities
Litter and dog waste bins
Museums
Open spaces
Parks
Playgrounds
Playschemes
Playing fields
Public clocks
Public conveniences
Public seats adjoining highways
Recreation grounds
Sports pitches
Street cleansing
Subsidies for uneconomic post or telecommunications services
Taxi fare concessions
Tourism promotion
Traffic calming
Village greens
Village halls
War memorials

ANNEX B

Case histories

Braintree District Council – grant scheme

The District is situated in the north of Essex and covers an area of some 236 square miles (610 sq. kms) with a population approaching 133,000. At the time of the 1991 census approximately 1.3% of the population was from black and minority ethnic groups. It is a predominantly rural area but with three main towns – Halstead, Braintree and Witham where nearly half of the residents live. There are 64 parish/town councils in the District with only one area, Braintree, being unparished.

Braintree's current Parish Support Grant Scheme has been in place since 1994. It defines what types of parish expenditure are eligible for support under the scheme, the scale of grants and gives details of the scheme's administration. The text of the scheme is below:

BRAINTREE DISTRICT COUNCIL PARISH SUPPORT GRANT SCHEME

1. Purpose of Scheme

This scheme is intended to assist parish councils with their revenue expenditure on services, which the District Council would have to provide in the absence of parish council provision.

2. Eligible Expenditure

The District Council will make grants towards the 'eligible expenditure' of a parish council. For the purpose of this scheme 'eligible expenditure' means the net revenue expenditure incurred by a parish council specifically in connection with one or more of the following concurrent functions:

Off street parking

Lighting of footways and open spaces

Cemeteries

Boating and swimming pools

Physical training and recreation (inc. playing fields)

Parks and open spaces

Allotments

Entertainments and arts and tourism

Closed churchyards and church burial grounds

Parish or village halls

Public clocks

War memorials

Shelters and public seats

Public conveniences

Cleansing of ponds, ditches and drains

For the avoidance of doubt, attention is drawn to the fact that expenditure incurred under a general enabling power applicable to all local authorities (e.g. Sections 137 and 139 of the Local Government Act 1972) will not necessarily fall within the definition of eligible expenditure.

3. Excluded Expenditure

The following will not be regarded as eligible expenditure:-

- a) Loan charges – except to the extent that they have been specifically approved by the District Council for this purpose before the capital expenditure, to which they relate was incurred.
- b) VAT on expenditure which otherwise ranks as eligible expenditure.
- c) Contributions to capital funds, repairs and renewals funds, or any similar fund.
- d) Expenditure on schemes which are subject to any other grant aid by the District Council, e.g. minor capital grant, tree planting grant, etc.
- e) Expenditure, which is subject to separate agency agreements for work carried out on behalf of other public bodies.
- f) Costs of administration.

4. Scale of Grant

- a) The grant will be calculated as a percentage of eligible expenditure, as shown in column a) of Appendix A (provided that the grant payable to a Council in respect of any year shall not exceed the amount calculated in accordance with columns b) or c) of Appendix A. *[Grant percentages range from 90% to 30%.]*
- b) The maximum amounts specified will be subject to annual review.

For the purpose of this scheme the expression ‘Band D equivalents’ shall mean the figure calculated by the District Council for each area as at 1st December of the year immediately preceding the financial year in which the grant is to be paid.

5. Administration of the Scheme

Provisional Entitlement

A parish wishing to be given provisional advice on its entitlement to grant should complete form PSG4 and return it to the District Council by the required date in November of the year preceding the financial year in which the grant is to be paid.

The District Council will respond to parish councils, which have submitted form PSG4, within 28 days of receipt of the form.

Payment of Grant

After the close of the year in question the parish council will be asked to complete form PSG3 (setting out details of its actual expenditure) and submit this to the District Council by 10th April.

The unaudited income and expenditure recorded on form PSG3 will be examined and grant assessed for payment with first instalment of precept.

Late returns may be accepted, but payment of grant is not guaranteed as to amount or timing.

The District Council reserves the right to recoup any grant based upon figures returned on PSG3, which are found to be incorrect when audited accounts are available.

6. General Limitations

The District Council will set aside a global sum for grants under this scheme each year and that sum must not be exceeded. Thus, it may not be possible to grant aid every item of eligible expenditure on every occasion.

The District Council reserves the right to vary, curtail or suspend this scheme at any time.

7. Commencement

This scheme will come into operation on 1st April 1994 and will supersede the existing Parish Support Grant Scheme operated by the District Council.

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Cherwell District Council – special expenses until new parish established

The District is mainly rural in character but has three urban centres of population at Banbury, Bicester and Kidlington. Both Bicester and Kidlington have been parished since 1974 but the former Banbury Borough, with a population in 1974 of about 30,000 was considered too large for parish status. It became instead a ‘Charter Trustee’ town. On 1 April 2000 the former Borough area became a parish following a review of parish boundaries conducted by the District Council under the Local Government and Rating Act 1997. The District now has 78 parishes and no un-parished areas. Of these, 66 have parish councils and the remaining 12 rely on parish meetings.

Concurrent functions arise mainly in relation to recreation powers (under section 19 of the Local Government (Miscellaneous Provisions) Act 1976). The Council’s policy is normally to look to parishes to provide local recreation grounds. The District Council also provides sports centres in the urban areas and is increasingly working in partnership with parishes to meet recreation space shortfalls, often using National Lottery funding.

Due to open space land being transferred to local authorities under Planning (section 106) agreements, the District Council has developed a policy that the parish be asked to take on the future maintenance role, and costs are usually defrayed from a 15-year commuted sum from the developer. On the few occasions where a small parish has not wanted the responsibility, the District has taken it on, and the expenses have not been regarded as 'special expenses', although this may have to be revisited once the commuted sums expire.

Closed churchyard maintenance (in relation to section 215 of the Local Government Act 1972) is also a concurrent power which operates under a referral procedure whereby the local Parochial Church Council can pass the maintenance responsibility to the parish, who in turn can pass it on to the district. When asked to take on a closed churchyard, the approach is to explain that, whilst it is open to the parish to pass this responsibility on, as other parishes do maintain their cemeteries and closed churchyards, this would automatically be a 'special expense' on the parish, so they might as well precept for it and keep local control.

Cherwell had a **Special Expenses Account** for Banbury when it was unparished, up until the new Town Council there was set up on 1 April 2000. Its establishment involved the decision to transfer all of the Banbury Special Expenses Account services to the new council. This included open space areas, recreation grounds, playing fields and play equipment, cemeteries, and other items such as the Town Hall, bus shelters and twinning signs. The Banbury Special Expenses then became the new Town Council's first precept.

The District Council's policy resolution for this was as follows:

“that pursuant to Section 35 of the Local Government Finance Act 1992, any expenses incurred by the Council chargeable to its General Fund, in performing functions and providing services undertaken elsewhere in the District by a Parish Council, shall be a General Expense falling upon the whole District except for those items detailed below which form the Banbury Special Expenses...”

The purpose of this (apart from creating the Banbury Special Expenses) was to have a general 'opt out' to avoid the need for the Council to be repeatedly passing 'opt out' resolutions whenever a parish chose to exercise a concurrent function which the district viewed as a genuine District-wide expense. An example would be the Local Transport Services budget: parishes have powers under the Local Government and Rating Act 1997 to make grants for Dial-a-Ride or community bus services. These are viewed as additional to the services provided District-wide.

Oxfordshire County Council has a wide range of Agency agreements with parish councils in the District on highways matters.

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East Staffordshire Borough Council – special expenses

East Staffordshire Borough Council is situated in the county of Staffordshire. The main areas of population are in the towns of Burton-upon-Trent and Uttoxeter, and the rest of the borough is mainly rural. East Staffordshire has a population of 103,730. The area is fully parished (there are 32 Parish Councils, all but 3 levy a precept) with the exception of the Burton-Upon-Trent urban area which is due to be parished in May 2003.

As part of their implementation of the Local Government Finance Act 1992, the Borough identified that some of their parishes were providing local services funded through their precept at the same time that the same services were being provided to other parishes by the Council. The **concurrent functions** included maintenance of grassed areas and of playing fields. Therefore there was a double charge on local taxpayers in certain parishes and this was felt to be unfair. East Staffordshire chose to use the new **special expenses** provisions, coming to the view that in their circumstances it would be wrong to make a blanket resolution that they had none.

In 1993 the Borough undertook an exercise to determine the activity and approximate annual expenditure undertaken by the parishes. This was used as the basis of the determination of the special expenses.

The expenses are calculated as follows:

All land is defined as either of 'strategic importance' (such as a major park or traffic island) or 'local'. Direct costs attributable to specific pieces of land within the parish area defined as 'local' are allocated. These are predominantly the costs of the Grounds Maintenance contract. Certain costs of the Parks and Countryside Service are then apportioned to each Parish on the basis of population. The justification here is that this expenditure has, historically, been incurred in these Special Expense areas and population is deemed by the Council to be a fair method of allocation. These costs cover unforeseen events such as repairs and tree work. An element is added for inflation to arrive at the Special Expense.

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Staffordshire County Council – agency agreement

Staffordshire County Council offers parish and town councils the opportunity to carry out highway maintenance and grass cutting of highway verges by **agency agreement**. The County Council has produced two leaflets for Parishes and Town Councils explaining in detail how the arrangements work, covering their role, type of work involved, scale of payments and how to proceed if participation is desired. The agreement between the County and a participating parish uses s101 of the Local Government Act 1972 to devolve

the powers to the parish. The County Association of Local Councils assisted in the negotiation of this agreement. Nearly a quarter of all local councils in Staffordshire now have some form of agency agreement with the County Council.

These arrangements fall within the wider context of Staffordshire's Local Council Charter, agreed between the County Council and the local councils in the County. The Charter started off as a bilateral agreement but Staffordshire is now exploring its development into a tripartite charter between all three tiers: County Council, District/Borough Council and the local councils.

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Maidstone Borough Council – grant scheme

Maidstone is the county town of Kent, the largest county in the South East. The Borough Council has a total population of 142,000, with an area of 97,000 acres. With 75,000 inhabitants, Maidstone town is one of the largest towns in Kent. The Borough has a substantial rural area with a number of attractive market towns and villages. There are 35 Parish Councils and 6 Parish Meetings in the Borough. As the County Town, Maidstone is the administrative centre and home to Kent County Council, Maidstone Borough Council, Kent Police and the Kent Fire Authority.

Maidstone has a **Concurrent Functions Scheme** to ensure equity of treatment for Council Tax payers in the case of a number of functions which it provides in urban areas which are made available in whole or part by Parish Councils in its rural areas. A scheme has existed since local government reorganisation in 1974 and a comprehensive review was undertaken in conjunction with Parish Councils in 1991. This produced a simpler, more equitable scheme which is aimed at redressing the imbalance of concurrent functions whilst allowing Parish Councils discretion on the nature and level of service provided.

The majority of the scheme's resources are allocated to Parishes in an annual lump sum to be spent on services concurrent to both authorities. Parish Councils have total discretion as to where resources are spent on concurrent functions. Nearly 30 service areas have been identified as concurrent ranging from open spaces, play-schemes and car parking, to subsidies for uneconomic post or telecommunications services and tourism encouragement. Costs incurred in administering concurrent functions are included. The pattern of distribution is partly decided on the basis of population, as this is seen as the only readily available proxy for the need to spend on services. A block allocation is given (currently £1,936) to each Parish with a further amount per head of population (currently £5.18); around 20% of the annual total resources are retained each year to fund a small number of large items on a bid basis. These resources are often allocated as a percentage of the bid, are prioritised towards smaller parishes and towards schemes which meet the needs identified in the Corporate Plan eg. Community Safety, Youth Provision and Playground improvements.

All the above arrangements were managed by a Concurrent Functions Sub-Committee on behalf of the Council's Policy & Resources Committee. Since the introduction of Cabinet style arrangements, the Strategic Leader is responsible for the Concurrent Functions scheme. The Director of Finance and Housing administers the Concurrent Function Scheme and the Village Hall Grant Scheme.

In 2002/2003 the level of resources available were as follows:-

| | £ |
|---|----------------|
| Concurrent Functions Block Grant | 354,800 |
| Concurrent Functions One-Off Schemes | 91,730 |
| including Playground Improvements Village Hall Grants | 30,390 |
| Additional resources added to scheme in 2001/02 | 25,000 |
| Total | <u>501,920</u> |

(This represents approximately 3% of MBC's total net revenue budget)

A **Best Value Pilot Study** of the Scheme was conducted in 1999, which indicated a high level of satisfaction among the Parishes, that the scheme had stimulated activity within parishes and that they were not relying totally on grants for this. The Kent Association of Parish Councils commented that the Maidstone arrangements were extremely fair and equitable and constituted best practice. The study confirmed that the arrangements fulfilled the Council's original aim of ensuring equality of local taxation throughout the Borough and that the comparative scale of expenditure was reasonable.

The overall relationship with Parish Councils, of which the Concurrent Functions scheme is only a part, includes a Parish Chapter, an Annual Parish Conference, periodic consultations and other grants (both Revenue and Capital) for specific purposes.

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Nottinghamshire County Council – Parish Partnerships

Nottinghamshire has 152 parish councils, 8 town councils and 40 parish meetings. Nottinghamshire remains a two-tier structure with seven District Councils outside of the City of Nottingham which was given unitary status in April 1998. The population of Nottinghamshire is 745,000 (this excludes the City of Nottingham).

Concurrent functions carried out by parishes in one area and by the principal authority in another area are not problematic. Nottinghamshire County Council has encouraged decentralised service delivery so that different areas with different characteristics and wishes can be treated individually.

In working with parishes, Nottinghamshire County Council has defined a number of services suitable for devolution. These include grass verge maintenance, non-illuminated sign maintenance, bus shelter cleaning and street lighting fault identification. A restraining factor is avoiding the delegation of functions that risk the safety of the general public and the people involved, particularly electrical tasks. Therefore the County Council stipulates that the contractor:

- undertakes a risk assessment for each activity
- must have public service liability
- must meet Nottinghamshire County Council standards including health and safety
- must have an operative(s) capable of doing the work safely

For grass-cutting the County Council stipulates that the level of work done must at least equal the level which it supplies i.e. 4 cuts and 1 strim per year. Parish councils normally take this on as they want more frequent cuts and all that have taken it on provide more than the standard. The Council gives the parish council exactly what it would spend on grass-cutting. In Newark and Sherwood District, for example, there are eight parishes with this arrangement, and they are paid a total of £10,800 per annum. The order for this arrangement is issued in April and the parish council invoices the County Council in November. Once these arrangements are in place, they tend to continue for a period of years. One parish in Newark does bus shelter cleaning and weed control as well.

In addition all parishes receive a monthly newsletter direct, detailing programmed maintenance work, planned highway improvements, details of public transport changes/improvements and other initiatives within a district area. A number of arrangements have been established where parish representatives meet quarterly with highway managers to discuss all aspects of service delivery and work parishes undertake on our behalf. Finally a number of parishes have snow wardens who advise the County Council about local winter maintenance needs.

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The Quality Parish and Town Council Scheme

Application Form

THE 'QUALITY' PARISH COUNCIL SCHEME – APPLICATION FORM

- 1 The main requirements or 'Tests' that a parish, town or city council¹⁴ must meet to be recognised as a Quality Parish council are listed below. You are asked to tick the relevant boxes and attach papers to this return as requested.
- 2 When completed, the Form should be passed to the relevant accreditation panel with a cheque made payable to the National Association of Local Councils. You may be asked further questions about the answers you have given, or to provide further supporting information. You will be notified if your application has been successful.
- 3 Copies of this document should be kept for record purposes and made available for inspection at any time.

INTRODUCTION

- 4 A Quality Parish council will be able to demonstrate that it is representative of, and actively engages with, all parts of its community and that it is properly managed.
- 5 So, in order to become a Quality Parish Council, a Parish Council must comply with certain 'Tests' to demonstrate the above in order to show that it has the capacity to take on the broader role envisaged:
 - a) To have had at least 80% of seats filled by members elected at the last election¹⁵ or, where a parish council already has Quality Parish status and is reapplying for Quality Parish status (at the end of four years), to have had 100% of seats filled by members elected at the last election¹⁶.
 - b) Have a qualified clerk;
 - c) Have adopted a local Code of Conduct;
 - d) Hold at least 6 Council meetings each year;
 - e) Publish an Annual Report;
 - f) Provide regular information to residents on parish council activities; and
 - g) Produce properly prepared and audited accounts.
- 6 Parish councils inevitably deal with their duties and communicate with their electorates in different ways, depending on their size, resources and circumstances. What might be possible and appropriate for one parish may not be so for another. This form allows for these differences in approach by giving some flexibility in meeting the criteria in the Communications test where there is a selection of ways to show that the parish is representative of and engages with its community. Not all of these need be met, although we would encourage all parish councils to meet as many as they can.

¹⁴ Hereafter, reference to parish councils also includes town and city councils.

¹⁵ Where at an ordinary parish election an insufficient number of persons were validly nominated to fill vacancies, other people may be co-opted or appointed to fill remaining vacancies (see section 21 of the Representation of the People Act 1985 and section 39 of the Representation of the People Act 1983).

¹⁶ For the purposes of a parish obtaining Quality Parish Status for a further period, any members who had been co-opted or appointed to the parish council rather than elected would need to retire at or before the last election (this would not prevent them standing for election) in order to enable all the seats to be filled by elected members. A vacant seat (whether remaining vacant or subsequently filled) shall not be taken into account for the purpose of the Quality Parish Status application where either it arises as a result of a validly nominated candidate for the last election being no longer able to stand at that election, or it arises after 100% of seats were filled by members elected at the last election.

| Electoral mandate | Number |
|---|--------|
| 1. Number of seats | |
| 2. Number of Councillors that were nominated and stood at the last election | |
| 3. Number of co-opted members | |
| 4. Percentage of elected representatives ¹⁷ | % |

Please attach latest electoral returns.

| Qualifications of the Clerk | Yes | No |
|--|-----|----|
| 1. Does the Clerk hold an AQA Certificate in Local Council Administration? | | |
| Or (until 2007): | | |
| 2. The Certificate of Higher Education in Local Policy (or the earlier CertHE in Local Council Administration) awarded by the University of Gloucestershire? | | |

Please attach copies of Certificates and details of any other Qualifications or experience that may be relevant.

| Meetings | Number | |
|---|--------|----|
| 1. How many meetings did the parish hold in the 12 calendar months preceding this application? | | |
| | Yes | No |
| 2. Were they all open, or partly open, to the public? ¹⁸ | | |
| 3. Does the parish council meet at least six times each year (including the Annual Meeting of the council)? | | |
| 4. Did all Councillors attend the meetings or give their apologies? | | |
| 5. Are Notices of Meetings publicly displayed at least 3 clear days before each Meeting? | | |
| 6. Are the Minutes of meetings published and available for inspection by any elector in the parish? | | |
| 7. Were they published within 2 months of the meeting being held? | | |
| 8. Was time set aside in each meeting for public participation? | | |

Please attach attendance records and Minutes of Meetings for last year.

¹⁷ Box 2 expressed as a percentage of Box 1.

¹⁸ If no please explain the necessity for closed meetings and how many such meetings there were.

| Communications – Mandatory | Yes | No |
|---|-----|----|
| 1. Did you provide regular information to your electorate – in the form of a Newsletter or other publication – on all parish council activities over the last year? | | |
| 2. If you did so was it published four or more times in the year? | | |
| 3. Did it include a list of council members and officers with contact details? | | |
| 4. Did one edition include a synopsis of the Annual report (including a brief summary of the accounts)? | | |
| 5. Were they placed in readily available public sites such as Notice Boards or the Village Hall? | | |
| Communications – Discretionary You should be able to tick yes to at least 9 of the following: | | |
| 1. Was the Annual Report sent to every household in the parish council area? | | |
| 2. Did the Annual Report include a summary of reports of council activities during the year? | | |
| 3. Have you a Parish Plan or contributed to a town or village plan? | | |
| 4. Do you provide an information/access point for details on local government services and parish council activities? | | |
| 5. Is the access point electronically linked to the district and county councils? | | |
| 6. Is information about local government services and parish council activities distributed to every household? | | |
| 7. Have you established links with voluntary and other community organisations in your area? | | |
| 8. Has the parish council an e-mail address that is publicly available? | | |
| 9. Do you have a Website for the parish that provides a list of council members and officers with contact details and access to the Annual Report? | | |
| 10. Do Councillors hold regular ‘surgeries’ for local residents (i.e. more than 6 times a year)? | | |
| 11. Do you consult residents on planning matters? | | |
| 12. Do you keep the relevant principal authorities informed of parish council activities? | | |
| 13. Do you publicise parish council activities in local libraries/shops/other public places? | | |
| 14. Do you publicise the parish council activities in the local press? | | |
| <i>continued overleaf</i> | | |

| Communications – Mandatory (<i>continued</i>) | Yes | No |
|--|-----|----|
| 15. Do you ensure coverage of parish council activities in any district council publication? | | |
| 16. Do you undertake Consultations/Questionnaires with the electorate on local issues affecting the parish council area? | | |
| 17. Do you provide Information leaflets/brochures on the work of the parish council? | | |

Please provide examples of the way information has been passed to your community – Newsletters, magazines, articles in other local papers or district council publications, notice boards, leaflets in public places etc – and of other ways that you consult with your local community and make information available to them. Details of how local people access the parish council and how you ensure that the parish represents the views of the electorate should also be provided.

| Annual Reports | Yes | No |
|--|-----|----|
| 1. Was the last Annual Report completed and published by 30th June of the following year? | | |
| 2. Was the Annual report made available for inspection by any elector in the parish council area? | | |
| 3. Was it made publicly available by being placed at the offices of the principal authorities and local libraries? | | |
| 4. Did the Annual Report include a list of council members and officers with contact details? | | |
| 5. Did it include a summary of the Accounts of the parish council? | | |
| 6. Did it include a Chairman's overview of the Councils' achievements? | | |

| Accounts | Yes | No |
|--|-----|----|
| 1. Was the latest available statement of accounts prepared in accordance with the requirements of the Accounts and Audit Regulations and did the statement receive an unqualified opinion from the external auditor? | | |
| 2. Has the parish council provided proper opportunity for the exercise of electors' rights in accordance with the Accounts and Audit Regulations? | | |
| 3. Were the latest available statements of accounts published within 9 months of the end of the accounting period? | | |
| 4. Has the parish council maintained an adequate system of internal control having regard to relevant guidance such as that contained within the NALC/SLCC Practitioners' Guide? | | |
| 5. Do you have an adequate and effective system of internal audit of your accounting records and of your system of internal control in accordance with the Accounts and Audit Regulations and having regard to relevant guidance such as that contained within the NALC/SLCC Practitioners' Guide or CIPFA's Code of Practice on Internal Audit? | | |

Please provide a copy of the latest audited statement of accounts, or, for parishes with annual income or expenditure below £500,000, the audited Annual Return. Please also supply all internal audit reports for the last year.

| Ethical Framework | Yes | No |
|--|-----|----|
| Have the parish council resolved to adopt a local Code of Conduct (as opposed to the code being applied in the absence of adoption)? | | |

Please attach a copy of the Code and date of its adoption.

OTHER

These issues do not form part of the assessment but will be of interest to the Panel and act as an aid to understanding your capabilities and the role you currently play in your local community. It also has the benefit of gathering data on parish council activities, which will be useful when considering the effectiveness of the Quality Parish Scheme in the future, and any improvements that might be made.

| | Yes | No |
|--|-----|----|
| 1. Has the Clerk attended any training courses in the last year? | | |
| 2. Have any Councillors attended Training courses/briefings in the last year? | | |
| 3. Do you own a Village Hall? | | |
| 4. Do you manage ¹⁹ a Village Hall that you also own? | | |
| 5. Do you manage a Village Hall that you do not own? | | |
| 6. What was the average number of Councillors in attendance at parish council meetings over the preceding 12 calendar months? | | |
| Which of the following services is your parish council currently involved with: | | |
| Do you provide and/or equip buildings for use of clubs having athletic, social or educational objectives (Community Centres) or for Conference facilities? | | |
| Do you provide and manage any recreation grounds, public walks, boating pools or other open spaces? | | |
| Do you work on local youth projects? | | |
| Are you involved in any community transport schemes? | | |
| Do you contribute to crime prevention measures in your area? | | |
| Do you provide or maintain Bus Shelters or other roadside seats? | | |
| Do you provide lighting or traffic signs for roads and public places? | | |
| Do you repair and maintain public footpaths and bridle-ways and road side verges? | | |
| Do you provide parking places for vehicles, bicycles and motor-cycles? | | |
| Have you been involved in traffic calming measures? | | |
| Have you made any Bye Laws? | | |
| <i>continued overleaf</i> | | |

¹⁹ i.e. deal with the day-to-day running of the hall.

| | Yes | No |
|---|-----|----|
| Do you regulate or maintain any Commons and/or common pastures, ponds or ditches? | | |
| Do you promote Lotteries? | | |
| Do you participate in Tourism activities? | | |
| Do you provide or maintain allotment gardens? | | |
| Do you maintain or contribute towards expenses of Burial grounds, cemeteries and crematoria, closed churchyards, monuments and memorials (including war memorials)? | | |
| Are there any other functions that the parish is discharging on behalf of principal authorities (please provide details)? | | |

Signed _____

Chairman/Mayor of the Parish/Town Council of _____

Address _____

Date _____

