

Notice of Meeting

Governance and Audit Committee

Monday, 2nd September, 2013 at 5.00 pm
In the Council Chamber Council Offices,
Market Street Newbury

Date of despatch of Agenda: Wednesday, 21 August 2013

For further information about this Agenda, or to inspect any background documents referred to in Part I reports, please contact Andy Day / Moira Fraser on (01635) 519459 / (01635) 51904
e-mail: aday@westberks.gov.uk / mfraser@westberks.gov.uk

Further information and Minutes are also available on the Council's website at www.westberks.gov.uk



Agenda - Governance and Audit Committee to be held on Monday, 2 September 2013
(continued)

To: Councillors Jeff Beck (Chairman), Paul Bryant, Sheila Ellison, Tony Linden, Geoff Mayes, Julian Swift-Hook (Vice-Chairman) and Quentin Webb
Substitutes: Councillors Peter Argyle, Brian Bedwell, Gwen Mason and Tony Vickers

Agenda

Part I	Page No.
1. Apologies To receive apologies for inability to attend the meeting (if any).	
2. Minutes To approve as a correct record the Minutes of the meeting of this Committee held on 8 July 2013.	1 - 2
3. Declarations of Interest To receive any Declarations of Interest from Members.	
4. Internal Audit Annual Report 2012-13 (GA2702) <i>Purpose: To provide the Committee with an opinion from the "Head of Internal Audit" on the Council's internal control framework, and to support the approval of the Annual Governance Statement.</i>	3 - 14
5. Annual Governance Statement	
(a) Statement in Support by the Section 151 Officer (GA2704) <i>Purpose: To provide evidence and independent verification of governance matters which may impact on the Annual Governance Statement from the viewpoint of the Section 151 Officer.</i>	15 - 20
(b) Annual Governance Statement - Statement in Support by the Monitoring Officer (GA2705) <i>Purpose: To provide evidence and independent verification of governance matters which may impact on the Annual Governance Statement from the viewpoint of the Monitoring Officer.</i>	21 - 26
(c) Annual Governance Statement 2012-13 (GA2703) <i>Purpose: To review the Annual Governance Statement.</i>	27 - 36



Agenda - Governance and Audit Committee to be held on Monday, 2 September 2013
(continued)

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|----|---|-----------|
| 6. | KPMG opinion (ISA 260) (GA2733)
<i>Purpose: To give their opinion on West Berkshire's Financial Statement of Accounts.</i> | To Follow |
| 7. | West Berkshire Council Financial Statements 2012/13
<i>Purpose: To provide Members with the final copy of the Council's Financial Statements.</i> | 37 - 114 |
| 8. | Refresh of the Council's Petitions Protocol (C2653)
<i>Purpose: At the time the Petitions protocol was agreed in September 2010 it was agreed that it would be refreshed three years later.</i> | 115 - 130 |
| 9. | Amendments to the Constitution - Scheme of Delegation (C2709)
<i>Purpose: To make amendments to the constitution in line with legislative and operational changes.</i> | 131 - 204 |

Andy Day
Head of Strategic Support

West Berkshire Council is committed to equality of opportunity. We will treat everyone with respect, regardless of race, disability, gender, age, religion or sexual orientation.

If you require this information in a different format or translation, please contact Moira Fraser on telephone (01635) 519045.



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Note: These Minutes will remain DRAFT until approved at the next meeting of the Committee

GOVERNANCE AND AUDIT COMMITTEE

MINUTES OF THE MEETING HELD ON MONDAY, 8 JULY 2013

Councillors Present: Jeff Beck (Chairman), Paul Bryant, Sheila Ellison, Tony Linden and Geoff Mayes

Also Present: Andy Day (Head of Strategic Support) and Julie Gillhespey (Audit Manager),

Apologies for inability to attend the meeting: Councillor Quentin Webb

Councillor(s) Absent: Councillor Julian Swift-Hook

PART I

4. Minutes

The Minutes of the meetings held on the 29 April 2013 and the 14 May 2013 were approved as a true and correct record and signed by the Chairman.

5. Declarations of Interest

There were no declarations of interest received.

6. Internal Audit - Workplan for 13-14 (GA2678)

The Committee considered a report (Agenda Item 4) which outlined the proposed work programme for internal audit for the coming year. The main area of focus for the year ahead would be the “key financial systems” and the anti fraud work, particularly the National Fraud Initiative.

RESOLVED that the Workplan for 2013/14 be approved.

7. Amendments to the Constitution: Articles of the Constitution (Article 6 - The Executive), Scheme of Delegation - Public Health and Executive Rules of Procedure - Health and Wellbeing Board (GA2683)

The Committee considered a report (Agenda Item 5) which showed the changes to be made to the Council’s constitution as follows:

1. Article 6 of the Constitution (The Executive) and Paragraph 5.1.9 (Executive Rules of Procedure) had been updated to reflect the fact that the Health and Wellbeing Board was a sub-committee of the Executive.
2. The Council’s Scheme of Delegation had been updated to reflect the new Public Health duties placed on the Council in accordance with the Health and Social Care Act 2012.

Andy Day, Head of Strategic Support, reported that he had been granted delegated authority by Council to make these changes and the purpose of bringing this back to this Committee was to show how these changes were reflected in the various sections of the constitution.

GOVERNANCE AND AUDIT COMMITTEE - 8 JULY 2013 - MINUTES

In relation to 3.17.6 on page 65 it was agreed that the word “and” needed to be inserted between the words “pupils” and “of”. The word “children” also needed to be amended to read “children’s”.

RESOLVED that the changes made to the Articles of the Constitution, Scheme of Delegation and Executive Rules of Procedure, as amended, be noted.

(The meeting commenced at 6.00 pm and closed at 6.30 pm)

CHAIRMAN

Date of Signature

Agenda Item 4.

Title of Report:	Internal Audit - Annual Report 2012-13
Report to be considered by:	Governance and Audit Committee
Date of Meeting:	2 nd September 2013
Forward Plan Ref:	GA2702

Purpose of Report: To provide Members with an opinion from the "Head of Internal Audit" on the Council's internal control framework, and to support the approval of the Annual Governance Statement.

Recommended Action: To note the report.

Reason for decision to be taken: None

Other options considered: None

Key background documentation: Internal Audit reports

The proposals will also help achieve the following Council Strategy principles:

- CSP8 - Transforming our services to remain affordable and effective**
- CSP9 - Doing what's important well**

The proposals contained in this report will help to achieve the above Council Strategy principles by:

Portfolio Member Details	
Name & Telephone No.:	Councillor Alan Law - Tel (01491) 873614
E-mail Address:	alaw@westberks.gov.uk
Date Portfolio Member agreed report:	15 th July 2013

Contact Officer Details	
Name:	Ian Priestley
Job Title:	Chief Internal Auditor
Tel. No.:	01635 519253
E-mail Address:	ipriestley@westberks.gov.uk

Implications

Policy:	none
Financial:	none
Personnel:	none
Legal/Procurement:	none
Property:	none
Risk Management:	Internal Audit identifies solutions to risks posed by weaknesses in the Council's systems and procedures
Corporate Board's Recommendation:	The report should be noted

Is this item relevant to equality?	Please tick relevant boxes		Yes	No
Does the policy affect service users, employees or the wider community and:				
• Is it likely to affect people with particular protected characteristics differently?	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
• Is it a major policy, significantly affecting how functions are delivered?	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
• Will the policy have a significant impact on how other organisations operate in terms of equality?	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
• Does the policy relate to functions that engagement has identified as being important to people with particular protected characteristics?	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
• Does the policy relate to an area with known inequalities?	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Outcome (Where one or more 'Yes' boxes are ticked, the item is relevant to equality)				
Relevant to equality - Complete an EIA available at www.westberks.gov.uk/eia			<input type="checkbox"/>	
Not relevant to equality				<input type="checkbox"/>

Is this item subject to call-in?	Yes: <input checked="" type="checkbox"/>	No: <input type="checkbox"/>
If not subject to call-in please put a cross in the appropriate box:		
The item is due to be referred to Council for final approval		<input type="checkbox"/>
Delays in implementation could have serious financial implications for the Council		<input type="checkbox"/>
Delays in implementation could compromise the Council's position		<input type="checkbox"/>
Considered or reviewed by Overview and Scrutiny Management Commission or associated Task Groups within preceding six months		<input type="checkbox"/>
Item is Urgent Key Decision		<input type="checkbox"/>
Report is to note only		<input type="checkbox"/>

Executive Summary

1. Introduction

- 1.1 This report sets out the Annual Report on the work of Internal Audit as required by the CIPFA Code of Practice for Internal Audit in Local Government.

2. Proposals

- 2.1 This report is intended to provide evidence to support the Council's Annual Governance Statement by setting out the results of the work Internal Audit has done over the last year.
- 2.2 This report builds on the interim report made to Governance and Audit earlier in the year, but does not repeat the detail of that report.
- 2.3 The report highlights the fact that no fundamental weaknesses were identified during the year and that where weaknesses were identified then management action has been taken to remedy them.

3. Equalities Impact Assessment Outcomes

- 3.1 This item is not relevant to equality.

4. Conclusion

- 4.1 The Council's internal control framework is robust.

Executive Report

1. Introduction

1.1 The CIPFA Code of Practice for Internal Audit in Local Government requires the “Head of Internal Audit” to make a formal report annually to the Council. The report should:

- (1) include an opinion on the overall adequacy and effectiveness of the organisation’s risk management systems and internal control environment.
- (2) disclose any qualifications to that opinion, together with the reasons for the qualification.
- (3) present a summary of the audit work from which the opinion is derived, including reliance placed on work by other assurance bodies.
- (4) draw attention to any issues the “Head of Internal Audit” judges particularly relevant to the preparation of the Annual Governance Statement.
- (5) compare the work actually undertaken with the work that was planned and summarise the performance of the Internal Audit function against its performance measures and criteria.

1.2 In addition to the formal annual report, the Head of Internal Audit should make arrangements for interim reporting to the organisation in the course of the year. Such interim reports should address emerging issues in respect of the whole range of areas to be covered in the formal annual report. An interim report was made to the Governance and Audit Committee at the February meeting of the Committee.

1.3 This annual report meets the requirements of the CIPFA Code of Practice.

2. Opinion on the “Internal Control Framework”

2.1 No fundamental weaknesses were identified in Council’s internal control framework through the work carried out by Internal Audit. Where audit work identified weaknesses then management action has been taken to resolve issues identified.

2.2 Overall the internal control framework remains robust.

3. Issues identified in the course of the year

3.1 The following summarises the results of the audit work where an opinion was given, and this table demonstrates that, in particular, the main financial systems of the Council are robust. In addition it should be noted that the identification of weaknesses is an inevitable part of the auditing process. What is then key is that Management responds positively by implementing agreed recommendations.

Type	Very weak	Weak	Satisfactory	Well Controlled	Very Well Controlled
Key Financial System			1	1	
Other systems		2	5	2	

3.2 The following paragraphs highlight the issues raised in respect of the weak opinion audits noted above.

- (1) Children Services - Client Contributions - The Service does have a charging policy, but as far as we have been able ascertain, the Service has carried out only 1 financial assessment. There are no processes in place for logging where assessments have been undertaken, for ensuring that the charge is requested or for ensuring that annual reassessments are carried out to take into account any changes in circumstances/care package costs. However, to put our overall opinion into context, we were informed that for the majority of cases the families concerned would be on a low income/benefits and therefore would be exempt from charges being made. Also to put our findings into context, the results of a benchmarking exercise with the other five Berkshire Council's show none of them raise any income through this route. Three have decided that it is not cost effective to raise income in this way and one only makes token charges (£4 per session for respite care).

Heads of Children's Services Comments - There are two fundamental problems with the charging policy. Firstly it is far from clear that any income delivered through its enforcement would exceed the cost of staff hours in assessing and charging parents. Secondly until recently Children's Services had no mechanism for enforcing charges on parents who refuse to be assessed, or once assessed refuse to pay charges. We are currently working with colleagues in adult services to consider if we can share resources to enable debts to be recouped. This work will be considered by the Munro Financial Strategy Group, who will prioritise alongside a range of other finance driven projects.

- (2) Adult Social Care - Purchase of Respite Care - Respite care is considered a key element of meeting the social care needs of both clients as well as their carers. However, the Council has not defined what it means by respite care, in what circumstances respite care would be considered, the types of respite care it will fund or the associated costs. There is a significant backlog of undertaking client reviews to ensure their care packages are still relevant and appropriate. There is also an issue with clients receiving a Personal Budget Direct Payment not providing the required financial information in order for the Council to verify that the payments have been spent in accordance with the client's care plans or to be able to flag up where this is not the case.

The Head of Adults Social Care comments – The audit recommendations have been accepted by the service and work is underway to produce a clear policy and procedure for the commissioning of respite and to improve the monitoring of Personal Budgets

3.3 The following summarises the results of follow up audit work. A follow up review is carried out, usually six months after the audit has been finalised. The purpose of this review is to assess the extent to which agreed recommendations have been implemented by management. Follow up audits measure the progress with implementing agreed recommendations and are scored as either "satisfactory" or "unsatisfactory".

3.4 This table demonstrates that the Council has responded effectively where weaknesses were identified. In all cases the follow up audit found satisfactory progress had been made with implementing agreed action plans. Overall this represents very good performance.

Type	Unsatisfactory	Satisfactory
Key Financial System		2
Other systems		5

3.5 What the above demonstrates is that the Council has responded quickly and effectively to the items of concern identified. This provides further evidence of the robust nature of the system of internal control within the Council.

4. Performance of Internal Audit

4.1 Delivery of the audit plan was below target in the current year, 74% against a target of 80%. The shortfall is due to a combination of factors, a vacancy, a new and hence inexperienced member of staff, and a Senior Auditor being on maternity leave. In addition these issues are magnified by the relatively small size of the team.

Appendices

Appendix A - Current work
Appendix B - Completed work

Consultees

Local Stakeholders: N/a
Officers Consulted: N/a
Trade Union: N/a

1) CURRENT AUDITS

Directorate/Service	Audit Title	Current Position of Work	Audit Plan Year
Corporate	National fraud Initiative	Ongoing	2012/13
Corporate	Capital Programme /Project Management Methodology	Draft issued	2012/13
Resources			
Strategic Support	Corporate Complaints	Draft issued	2012/13
Human Resources	Recruitment	Draft issued	2012/13
Finance	Procurement cards	Ready for review	2012/13
Finance	Treasury Management	Draft issued	2012/13
Finance	General Ledger	Ready for review	2012/13
Finance	Commercial Rents	Background	2012/13
Finance	Insurance	Draft issued	2011/12
Customer Services	Accounts Payable	Being drafted	2012/13
Customer Services	Accounts Receivable	Draft issued	2012/13
Customer Services	Housing Benefits	Draft issued	2012/13
Customer Services	NNDR	Being drafted	2012/13
Customer Services	Council Tax	Being drafted	2012/13
Customer Services	Payroll	Testing	2012/13
Customer Services	Car Loans and Car Leasing	Background	2012/13
ICT. and Corporate Services	I.T. Helpdesk	Testing	2012/13

Communities			
Children's Services	Payment to Carers	Testing	2012/13
Education Services	School Census Processes	Testing	2012/13
Care Commissioning, Housing and Safeguarding	Appointeeship/Deputyship Administration	Being reviewed	2012/13
Environment			
Culture and Environmental Protection	Clean and Green Agenda	Ready for review	2012/13
Highways and Transport	Structural Maintenance and Engineering	Draft issued	2012/13
Highways and Transport	Traffic Management	Background	2013/14

2) CURRENT ADVISORY REVIEWS/OTHER WORK

Directorate/Service	Audit Title	Current position of work
Care Commissioning, Housing and Safeguarding	Provision of Advice by attendance at the RAISE Finance Module Project Group meetings	Ongoing
ICT	Audit Manager carrying out the Assurance Role for the Superfast Broadband Project	Ongoing
Children's Services	Turnaround Families Programme – provision of advice on process in order to validate grant claims	Ongoing

3) CURRENT FOLLOW-UPS

Directorate/Service	Audit title
Resources	
Customer Services	Housing Benefits
Customer Services	NNDR
Customer Services	Council Tax
Customer Services	Accounts Payable
Customer Services	Accounts Receivable
Finance	General Ledger
I.C.T. and Corporate Services	Telecommunications
Legal Services	Legal Services
Communities	
Environment	
Highways and Transport	Private Vehicle Business Usage
Highways and Transport	Highways Term Contract
Culture and Environmental Protection	Libraries Income

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1) **COMPLETED AUDITS**

Directorate/Service	Audit Title	Date Audit finalised	Overall Opinion
Resources			
Strategic Support	Civil Contingencies	26/11/2012	Well Controlled
ICT and Corporate Services	I.T. Security	30/12/2012	Well Controlled
Finance	Health and Safety	18/4/2013	Satisfactory
Customer Services	Payroll 11/12	15/2/2013	Satisfactory
Customer Services	Accounts Payable 11/12	8/11/2012	Well Controlled
Customer Services	Accounts Receivable 11/12	2/10/2012	Well Controlled
Communities			
Children's Services	Client Contributions	2/11/2012	Weak
Children's Services	York House – Family Resource Centre	14/12/2012	Satisfactory
Adult Social Care	Purchase of Care – Respite Care	28/2/2013	Weak
Environment			
Planning and Countryside	Nature Discovery Centre	18/12/2012	Satisfactory
Planning and Countryside	Development Control	28/1/2013	Satisfactory
Culture and Environmental Protection	Licensing Reform	5/2/2013	Satisfactory

NOTE

The overall opinion is derived from the number/significance of recommendations together with using professional judgement. The Auditor's judgement takes into account the depth of coverage of the review (which could result in more issues being identified) together with the size/complexity of the system being reviewed.

2) **COMPLETED ADVISORY REVIEWS**

Directorate/Service	Review Title	Date Review completed
Resources		
ICT and Corporate Services	Ensure Continuous Service – Disaster Recovery	30/12/2012
Communities		
Adult Social Care	Occupational Therapy Equipment Pooled Budget	20/11/2012

3) COMPLETED FOLLOW-UPS

<u>Directorate/ Service</u>	<u>Audit Title</u>	<u>Date follow up finalised</u>	<u>Overall Opinion of Report</u>	<u>Opinion – Implementation progress</u>
Resources				
Human Resources	Absence Management	5/2/2013	Well Controlled	Satisfactory
Legal Services	Use of Consultants	11/2/2013	Satisfactory	Satisfactory
Customer Services	Payroll	15/2/2013	Well Controlled	Satisfactory
Customer Services	Accounts Receivable	2/10/2012	Well Controlled	Satisfactory
ICT and Corporate Services	Telecommunications	18/10/2012	Satisfactory	Satisfactory
Communities				
Education Service	Reintegration Service	18/12/2012	Satisfactory	Satisfactory
Education Service	Alternative Curriculum	18/12/2012	Satisfactory	Satisfactory
Environment				

Title of Report:	Annual Governance Statement - Statement in Support by the Section 151 Officer
Report to be considered by:	Governance and Audit Committee
Date of Meeting:	2 September 2013
Forward Plan Ref:	GA2704

Purpose of Report: To provide evidence and independent verification of governance matters which may impact on the Annual Governance Statement from the viewpoint of the Section 151 Officer.

Recommended Action: To note the report.

Reason for decision to be taken: In accordance with CIPFA Guidance and current policy of the Council.

Other options considered: None

Key background documentation: Action plans relating to risk.

The proposals will help achieve the following Council Strategy principle:

CSP9 - Doing what's important well

The proposals contained in this report will help to achieve the above Council Plan principle by:

Reviewing and providing assurance on the effectiveness of the Council's governance and other arrangements which may impact on the Annual Governance Statement.

Portfolio Member Details	
Name & Telephone No.:	Councillor Alan Law - Tel (01491) 873614
E-mail Address:	alaw@westberks.gov.uk
Date Portfolio Member agreed report:	Not applicable

Contact Officer Details	
Name:	Andy Walker
Job Title:	Head of Finance / Section 151 Officer
Tel. No.:	01635 519433
E-mail Address:	awalker@westberks.gov.uk

Implications

- Policy:** Established as part of CIPFA guidance and reporting arrangements adopted by Council in connection with the Annual Governance Statement.
- Financial:** No financial implication associated with this report.
- Personnel:** N/A
- Legal/Procurement:** In accordance with the provisions of the Local Government Acts 1972 and 2000 and the Local Government and Housing Act 1985 together with any amendments thereto. In addition the Local Government & Public Involvement in Health Act 2007 and the Localism Act 2011.
- Property:**
- Risk Management:** Insofar as is possible any risks have been assessed in accordance with the Risk Strategy.
- Corporate Board's Recommendation:** Corporate Board supported the report.

Is this item relevant to equality?	Please tick relevant boxes	Yes	No
Does the policy affect service users, employees or the wider community and:			
• Is it likely to affect people with particular protected characteristics differently?		<input type="checkbox"/>	<input checked="" type="checkbox"/>
• Is it a major policy, significantly affecting how functions are delivered?		<input type="checkbox"/>	<input checked="" type="checkbox"/>
• Will the policy have a significant impact on how other organisations operate in terms of equality?		<input type="checkbox"/>	<input checked="" type="checkbox"/>
• Does the policy relate to functions that engagement has identified as being important to people with particular protected characteristics?		<input type="checkbox"/>	<input checked="" type="checkbox"/>
• Does the policy relate to an area with known inequalities?		<input type="checkbox"/>	<input checked="" type="checkbox"/>
Outcome (Where one or more 'Yes' boxes are ticked, the item is relevant to equality)			
Relevant to equality - Complete an EIA available at www.westberks.gov.uk/eia			<input type="checkbox"/>
Not relevant to equality			<input checked="" type="checkbox"/>

Is this item subject to call-in?	Yes: <input checked="" type="checkbox"/>	No: <input type="checkbox"/>
If not subject to call-in please put a cross in the appropriate box:		
The item is due to be referred to Council for final approval		<input type="checkbox"/>
Delays in implementation could have serious financial implications for the Council		<input type="checkbox"/>
Delays in implementation could compromise the Council's position		<input type="checkbox"/>
Considered or reviewed by Overview and Scrutiny Management Commission or associated Task Groups within preceding six months		<input type="checkbox"/>
Item is Urgent Key Decision		<input type="checkbox"/>

Executive Summary

1. Introduction

- 1.1 As part of the Annual Governance Statement, CIPFA guidance recommends that the Section 151 Officer provides "a key source of assurance that the Council's systems and procedures of internal control which are in operation are effective, efficient and being complied with". The Chief Financial Officer/ s151 Officer is to ensure that all parts of the Council act in accordance with the budgetary and policy requirements in connection with the setting of the budget and financial administration standards within the Council.

2. Proposals

- 2.1 The definitive Statement on the Role of the Finance Director in Local Government is set out in a CIPFA publication of 2003. This identifies 5 key roles:

- Maintaining strong financial management underpinned by effective financial controls;
- Contributing to corporate management and leadership;
- Supporting and advising democratically elected representatives;
- Supporting and advising officers in their operational roles; and
- Leading and managing an effective and responsive financial service.

- 2.2 The s151 Officer is required to report to all the local authority's Members, in consultation with the Head of Paid Service and the Monitoring Officer if there is, or there is likely to be, unlawful expenditure or an unbalanced budget. Such a report known as a Section 114 report derives from the Local Government Finance Act 1998 as updated by the Local Government Act 2000 Act and Members of the Council are required to have regard to the s151 Officer's advice. Not to do so would be a breach of the Code of Conduct for Members. Specified and explicit provision is now included in the Revised Code of Conduct adopted by the Council under the Localism Act 2011.

3. Conclusion

- 3.1 Overall it is the s151 Officer's assessment that all parts of the Council acts in accordance with the budgetary and policy requirements in connection with the setting of the budget and meets financial administration standards as set out in legislation. There have been no formal reports required by the s151 Officer to Council under the relevant legislation. The report is to be noted.

Executive Report

1. Background

1.1 As part of the Annual Governance Statement, CIPFA guidance recommends that the Section 151 Officer provides "a key source of assurance that the Council's systems and procedures of internal control which are in operation are effective, efficient and being complied with". The Chief Financial Officer/ s151 Officer is to ensure that all parts of the Council act in accordance with the budgetary and policy requirements in connection with the setting of the budget and financial administration standards within the Council.

2. Role of the Section 151 Officer

2.1 The definitive Statement on the Role of the Finance Director in Local Government is set out in a CIPFA publication of 2003. This identifies 5 key roles:

- Maintaining strong financial management underpinned by effective financial controls;
- Contributing to corporate management and leadership;
- Supporting and advising democratically elected representatives;
- Supporting and advising officers in their operational roles; and
- Leading and managing an effective and responsive financial service.

2.2 The s151 Officer is required to report to all the local authority's Members, in consultation with the Head of Paid Service and the Monitoring Officer if there is, or there is likely to be, unlawful expenditure or an unbalanced budget. Such a report known as a Section 114 report derives from the Local Government Finance Act 1998 as updated by the 2000 Act and Members of the Council are required to have regard to the s151 Officer's advice. Not to do so would be a breach of the Code of Conduct for Members. Specified and explicit provision is now included in the Revised Code of Conduct adopted by the Council under the Localism Act 2011. Any breaches will be dealt with locally.

2.3 Each year the s151 Officer reports as part of the budget decision making process his opinion on the adequacy of reserves and robustness of the budget estimates.

2.4 The s151 Officer is consulted about a wide range of discretions under the Council's constitution, in particular exceptions to standing orders and contract rules of procedures. The s151 Officer maintains a record of all such exemptions given and discretions sought and granted. From a legal perspective the Monitoring Officer is also involved in certain decisions and records such involvement.

2.5 Throughout the year budget monitoring ensures that any budget overspends or income shortfalls are identified and corrective measures can be put in place to ensure that the overall council revenue budget keeps within the policy and budgetary framework agreed at the annual budget setting process. In 2012/13 the outturn has delivered an underspend of just over half a million pounds against the budget. This result only represented a 0.5% variance to the Council Budget for 2012/13 and which is considered reasonable.

- 2.6 All Executive or other decision making body reports have clearly set out financial recommendations. It is the responsibility of the s151 Officer to ensure that the financial implications of all such decisions are adequately considered and that recommendations are based upon prudent financial advice. The s151 Officer is a member of Corporate Board and involved in all significant resource decisions of the authority.
- 2.7 The Council has a Medium Term Financial Strategy in place. There is also a Finance and Governance Group of Officers whose membership includes both the s151 Officer and Monitoring Officer overseeing and monitoring all aspects of financial governance and escalating where necessary any issues that need Corporate Board action and support.
- 2.8 There has been no necessity to implement the Section 114 process during 2012/13 and the s151 Officer confirms the robustness of the financial and budgetary frameworks.

3. Conclusion

- 3.1 Overall it is the s151 Officer's assessment that all parts of the Council acts in accordance with the budgetary and policy requirements in connection with the setting of the budget and meets financial administration standards as set out in legislation. There have been no formal reports required by the s151 Officer to Council under the relevant legislation.

Appendices

There are no Appendices to this report.

Consultees

Local Stakeholders: N/A

Officers Consulted: Ian Priestley and David Holling

Trade Union: N/A

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Title of Report:	Annual Governance Statement - Statement in Support by the Monitoring Officer
Report to be considered by:	Governance and Audit Committee
Date of Meeting:	2 September 2013
Forward Plan Ref:	GA2705

Purpose of Report: To provide evidence and independent verification of governance matters which may impact on the Annual Governance Statement from the viewpoint of the Monitoring Officer.

Recommended Action: To note the report.

Reason for decision to be taken: In accordance with CIPFA Guidance and current policy of the Council.

Other options considered: None

Key background documentation:

- Reports to Standards Committee relating to alleged breaches of the Code of Conduct during 2012/2013
- Action plans relating to risk
- Updates to the constitution
- Other reports on potential impacts of legislation

The proposals will help achieve the following Council Strategy principle:

CSP9 - Doing what's important well

The proposals contained in this report will help to achieve the above Council Strategy principle by:

Reviewing and providing assurance on the effectiveness of the Council's governance and other arrangements which may impact on the Annual Governance Statement.

Portfolio Member Details	
Name & Telephone No.:	Councillor Gordon Lundie
E-mail Address:	glundie@westberks.gov.uk
Date Portfolio Member agreed report:	Not applicable

Contact Officer Details	
Name:	David Holling
Job Title:	Head of Legal Services/Monitoring Officer
Tel. No.:	01635 519422
E-mail Address:	dholling@westberks.gov.uk

Implications

- Policy:** Established as part of CIPFA guidance and reporting arrangements adopted by Council in connection with the Annual Governance Statement.
- Financial:** No financial implication associated with this report.
- Personnel:** N/A
- Legal/Procurement:** In accordance with the provisions of the Local Government Acts 1972 and 2000 and the Local Government and Housing Act 1985 together with the Local Government & Public Involvement in Health Act 2007 and Localism Act 2011.
- Property:**
- Risk Management:** Insofar as is possible any risks have been assessed in accordance with the Risk Strategy.
- Corporate Board's Recommendation:** Corporate Board supported the Statement.

Is this item relevant to equality?	Please tick relevant boxes	Yes	No
Does the policy affect service users, employees or the wider community and:			
• Is it likely to affect people with particular protected characteristics differently?		<input type="checkbox"/>	<input checked="" type="checkbox"/>
• Is it a major policy, significantly affecting how functions are delivered?		<input type="checkbox"/>	<input checked="" type="checkbox"/>
• Will the policy have a significant impact on how other organisations operate in terms of equality?		<input type="checkbox"/>	<input checked="" type="checkbox"/>
• Does the policy relate to functions that engagement has identified as being important to people with particular protected characteristics?		<input type="checkbox"/>	<input checked="" type="checkbox"/>
• Does the policy relate to an area with known inequalities?		<input type="checkbox"/>	<input checked="" type="checkbox"/>
Outcome (Where one or more 'Yes' boxes are ticked, the item is relevant to equality)			
Relevant to equality - Complete an EIA available at www.westberks.gov.uk/eia			<input type="checkbox"/>
Not relevant to equality			<input checked="" type="checkbox"/>

Is this item subject to call-in?	Yes: <input checked="" type="checkbox"/>	No: <input type="checkbox"/>
If not subject to call-in please put a cross in the appropriate box:		
The item is due to be referred to Council for final approval		<input type="checkbox"/>
Delays in implementation could have serious financial implications for the Council		<input type="checkbox"/>
Delays in implementation could compromise the Council's position		<input type="checkbox"/>
Considered or reviewed by Overview and Scrutiny Management Commission or associated Task Groups within preceding six months		<input type="checkbox"/>
Item is Urgent Key Decision		<input type="checkbox"/>
Report is to note only		<input type="checkbox"/>

Executive Summary

1. Introduction

- 1.1 As part of the Annual Governance statement, CIPFA guidance recommends that the S151 and Monitoring Officers give assurance that the Council's systems and procedures for which they have responsibility regarding internal controls are effective and being complied with. The Monitoring Officer looks at the legality of actions by bodies within the Council as part of duties under Section 5 of the Local Government and Housing Act 1989 (the 1989 Act).

2. Proposals

- 2.1 Throughout the year the Governance and Audit Committee is referred to amendments to the Council's constitution and its rules of procedure where amendment is necessary. Subject to its view, matters are then referred to Council for adoption. This ensures that administrative processes remain effective, efficient and pertinent.
- 2.2 Ethics and matters of probity are dealt with by Standards Committee. The development of a complaints regime as regards complaints about District and Parish Members has been reviewed and updated following the Localism Act 2011. Members have been updated on changes to Standards arrangements and the processes for dealing with complaints.
- 2.3 Reviews of risk registers have been carried out by the Monitoring Officer and S151 Officer in their roles as members of the Council's Corporate Board. In addition, liabilities likely to impact upon the Council's operations from a legal perspective where appropriate have been identified.

3. Equalities Impact Assessment Outcomes

- 3.1 There is no decision to be made which impacts on Equality matters.

4. Conclusion

- 4.1 The Monitoring Officer's view of the Council's governance arrangements are that they are robust and effective. There has been no necessity to report formally to Council under Section 5 of the 1989 Act. Ethical matters are managed by the Standards Committee. The report is to be noted.

Executive Report

1. Introduction

- 1.1 As part of the Annual Governance Statement, CIPFA guidance recommends that the Monitoring Officer and Section 151 Officer provide "a key source of assurance that the Council's systems and procedures of internal control which are in operation are effective, efficient and being complied with". In essence this requires the Monitoring Officer, as the Officer charged with ensuring that the Council, and every part of it, acts legally and is not acting in a manner thought to constitute maladministration or injustice. In addition, the Chief Financial Officer/S151 Officer similarly ensures that all parts of the Council act in accordance with the budgetary and policy requirements in connection with the setting of the budget and financial administration standards within the Council.
- 1.2 This report reviews the Annual Governance Statement and its requirements, in particular relating to ethical and probity matters, any changes to the Constitution regarding regulation and guidance, together with an assessment of risks and liabilities.

2. The Role of the Monitoring Officer

- 2.1 Section 5 of the Local Government and Housing Act 1989 requires the Monitoring Officer to prepare a formal report to full Council where it appears that the Council, a committee or an Officer has acted or is likely to act illegally, or in a manner such as to constitute maladministration or injustice. The Monitoring Officer's role in essence is to ensure the legality of local governance arrangements based upon statutory requirements and guidance from Government and other outside bodies. As mentioned above, this role complements that of the Section 151 Officer and the Head of Paid Service (the Chief Executive) whose roles are also established by statute. The Monitoring Officer is part of the Council's Corporate Board and attends meetings of the Finance and Governance Group which looks at use of resources and has taken on the role of reviewing the constitution in a systematic way. If changes are necessary due to legislative impacts or administrative arrangements these are reported to Corporate Board, the Governance and Audit Committee and ultimately Council for member adoption. The process is open and transparent.
- 2.2 The formal report process under Section 5 is one which should be approached with extreme caution and should not be undertaken lightly. If such action is proposed it is generally the view that outside advice from Counsel should be sought by the Monitoring Officer. During 2012/13 there have been no reports or investigations necessary which fall within the requirements of Section 5 of the 1989 Act.
- 2.3 The Monitoring Officer's advice has been sought in connection with a number of day-to-day administrative matters and in particular advice in connection with the Code of Conduct for Members and Officers. Training has been provided for Members and Officers on the Council's Code of Conduct and Officer Code. In addition there have been several sessions arranged for Town and Parish Councils and on occasion for individual parishes following recommendations from Standards Committee if considered appropriate.

3. Robustness of corporate governance arrangements

- 3.1 As Members will be aware, this Committee considers reports throughout the year regarding certain amendments which have been required in connection with changes to the Constitution.
- 3.2 During 2010/11 following an audit of the Constitution and its processes the Finance and Governance Group of Officers which includes the Monitoring Officer, S151 Officer, Chief Internal Auditor and Head of Strategic Support began a systematic review of each part of the Constitution. This process has resulted in a number of changes to various parts some brought about due to legislative changes and others as a result of administrative arrangements within the Council. This process continued into 2012/13 and has taken into account The Localism Act 2011 which introduced changes at various levels within the Council.
- 3.3 This systematic review of the Constitution ensures that the Council's administrative arrangements remain effective and efficient bearing in mind changes imposed by government and other bodies as well as improving transparency and openness.

4. Ethics & Probity

- 4.1 As in previous years, ethics and probity matters were considered by the Council's Standards Committee. Training sessions for Members of West Berkshire Council and Parish and Town Councils have been held in order that the Council fulfilled its role as "Responsible Authority" under the Local Government Act 2000 and the Localism Act 2011.
- 4.2 Whilst there were complaints and references to the Standards Committee throughout 2012/13 few required full investigation. Complaints have been considered at local level and will continue to be governed under the revised Standards regime introduced by the Council.
- 4.3 The number of complaints has remained relatively static. The Council's website provides a complaints form and provides a detailed process to deal with breaches of the Codes of Conduct adopted at District and Parish level.

5. Implementation of Action Plans from Strategic Risk Register

- 5.1 All strategic risks are placed on a risk register and reviewed by Corporate Board and Management Board throughout the year. All major risks were considered by individual groups of Officers dealing with particular projects and actions arising from the "red risks" on service risk registers have been reviewed to ensure that the council's risks items are considered at the highest level. Both the Monitoring Officer and S151 Officer sit on the Corporate Board and attend Management Board.

6. Potential Liabilities

- 6.1 Whilst there have been cases considered by various courts during the year, none of these were of significance to warrant particular risks being identified. There have been major cases in the Crown Court and judicial reviews of certain decisions. These cases will be closely monitored by Legal staff and where appropriate referred to the relevant Risk Register. As a result of reductions in funding in certain areas there have been a number of Judicial Review cases and these were defended or mitigated and costs kept to a minimum. Overall there has been an increase in the

number of instructions received by Legal Services from services throughout the Council.

- 6.2 There are outstanding cases where contingent liabilities have been identified by officers and risks recognised and moderated at Service and Council level by various actions.

7. Conclusion

- 7.1 It is the Monitoring Officer's assessment that the Council's governance arrangements are robust and effective. As a result of regular reviews of legislation, changes to processes and procedures are covered off either by Governance and Audit Committee or the Standards Committee. The Constitution and its associated rules are reviewed to ensure they are up to date. There have been no formal reports required by either the Monitoring Officer or S151 Officer to Council under the relevant legislation. Ethical matters relating to probity are being managed on a day to day basis by the Monitoring Officer and the Standards Committee. The Risk Register does not highlight any specific legal or procedural matters which require investigation.

Appendices

There are no Appendices to this report.

Consultees

Local Stakeholders: N/a

Officers Consulted: Andy Day; Ian Priestley; Andy Walker; Corporate Board

Trade Union: Not required

Agenda Item 5.(c)

Title of Report:	Annual Governance Statement 2012-13
Report to be considered by:	Governance and Audit Committee
Date of Meeting:	2 nd September 2013
Forward Plan Ref:	GA2703

Purpose of Report: To review the Annual Governance Statement.

Recommended Action: To agree the Annual Governance Statement.

Reason for decision to be taken: To allow the Leader and Chief Executive to sign the Annual Governance Statement

Other options considered: n/a

Key background documentation: n/a

The proposals will also help achieve the following Council Strategy principle:

CSP9 - Doing what's important well

The proposals contained in this report will help to achieve the above Council Strategy priorities and principles by:

Portfolio Member Details	
Name & Telephone No.:	Councillor Roger Croft - Tel (01635) 868638
E-mail Address:	rcroft@westberks.gov.uk
Date Portfolio Member agreed report:	01 July 2013

Contact Officer Details	
Name:	Ian Priestley
Job Title:	Chief Internal Auditor
Tel. No.:	01635 519253
E-mail Address:	ipriestley@westberks.gov.uk

Implications

Policy:	none
Financial:	none
Personnel:	none
Legal/Procurement:	In accordance with the Accounts & Audit Regulations England 2011
Property:	none
Risk Management:	none
Corporate Board's Recommendation:	To proceed to Management Board.

Is this item relevant to equality?	Please tick relevant boxes		Yes	No
Does the policy affect service users, employees or the wider community and:				
• Is it likely to affect people with particular protected characteristics differently?	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
• Is it a major policy, significantly affecting how functions are delivered?	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
• Will the policy have a significant impact on how other organisations operate in terms of equality?	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
• Does the policy relate to functions that engagement has identified as being important to people with particular protected characteristics?	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
• Does the policy relate to an area with known inequalities?	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Outcome (Where one or more 'Yes' boxes are ticked, the item is relevant to equality)				
Relevant to equality - Complete an EIA available at www.westberks.gov.uk/eia			<input type="checkbox"/>	<input checked="" type="checkbox"/>
Not relevant to equality			<input checked="" type="checkbox"/>	<input type="checkbox"/>

Is this item subject to call-in?	Yes: <input checked="" type="checkbox"/>	No: <input type="checkbox"/>
If not subject to call-in please put a cross in the appropriate box:		
The item is due to be referred to Council for final approval		<input type="checkbox"/>
Delays in implementation could have serious financial implications for the Council		<input type="checkbox"/>
Delays in implementation could compromise the Council's position		<input type="checkbox"/>
Considered or reviewed by Overview and Scrutiny Management Commission or associated Task Groups within preceding six months		<input type="checkbox"/>
Item is Urgent Key Decision		<input type="checkbox"/>
Report is to note only		<input type="checkbox"/>

Executive Summary

1. Introduction

1.1 The report sets out the Annual Governance Statement for the Council for 2012-13.

2. Proposals

2.1 The Annual Governance Statement for 2011-12 outlined two areas where action was required. This was:

- (1) Service resilience – may lead to failures in key systems
- (2) Legal challenge to Council decisions regarding changing service delivery - may compromise the Council's ability to deliver service reductions.

2.2 In addition Corporate Board considered that the Council needs to do further work in respect of the risk of legal challenge. The Head of Strategic Support will review the processes around carrying out equalities impact assessments in relation to proposed changes in service provision.

3. Equalities Impact Assessment Outcomes

3.1 This item is not relevant to equality.

4. Conclusion

4.1 The Council's governance arrangements are robust.

Executive Report

1. Introduction

- 1.1 The purpose of this report is to outline the purpose of the Annual Governance Statement (AGS) and explain how the necessary assurance to support the AGS has been obtained. This will enable the Committee to make an informed judgement as to the effectiveness of the process that the Council has followed in conducting the annual review of the system of internal control within the Council.

2. Purpose of the AGS

- 2.1 The AGS is designed to provide stakeholders of the Council with assurance that the Council has operated within the law and that the Council has met the requirements of the Accounts and Audit Regulations:

“The Council shall conduct a review at least once in a year of the effectiveness of its system of internal control”.

- 2.2 A copy of the AGS for 2012-13 is attached to this report for review, at Appendix A.
- 2.3 The approach taken by the Council to carrying out the review of the system of internal control was set out in the report to Corporate Board in December 05. This report identified the sources of assurance that underpin the review. These are:
- (1) Head of Service Assurance Statements and service risk registers
 - (2) The “Head of Internal Audit” annual report
 - (3) The Monitoring Officer’s annual report
 - (4) The s151 Officer’s annual report
- 2.4 This evidence provides the assurance that enables the Leader and Chief Executive to sign the AGS with confidence.
- 2.5 The Annual Governance Statement was prepared by the Finance and Governance Group and reviewed by Corporate Board.

3. Role of Governance and Audit Committee re the AGS for 2011-12

- 3.1 A key function of the Governance and Audit Committee is to review and approve the AGS for 11-12 prior to it being signed off by the Chief Executive and Leader of the Council.
- 3.2 In order to be able to review the AGS the Committee needs to examine the evidence, noted in 2.3, above, that supports the AGS.

Appendices

Appendix A - Annual Governance Statement

Consultees

Local Stakeholders: -

Officers Consulted: Risk Strategy Group - Finance and Governance Group,
Corporate Board

Trade Union: -

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Draft Annual Governance Statement

1 Scope of responsibility

- 1.1 West Berkshire Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. West Berkshire Council also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.
- 1.2 In discharging this overall responsibility, West Berkshire Council is responsible for putting in place proper arrangements for the governance of its affairs and facilitating the effective exercise of its functions, which includes arrangements for the management of risk.
- 1.3 West Berkshire Council has approved and adopted a code of corporate governance, which is consistent with the principles of the CIPFA/SOLACE Framework Delivering Good Governance in Local Government.
- 1.4 This statement explains how West Berkshire Council has complied with the code and also meets the requirements of regulation 4 of the Accounts and Audit (England) Regulations 2011.

2 The purpose of the governance framework

- 2.1 The governance framework comprises the systems and processes, and culture and values, by which West Berkshire Council is directed and controlled and its activities through which it engages with, leads and accounts to the community. It enables West Berkshire Council to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost effective services.
- 2.2 The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of West Berkshire Council's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.
- 2.3 The governance framework has been in place at West Berkshire Council for the year ended 31 March 2013 and up to the date of approval of the annual report and statement of accounts.

3 The governance framework

- 3.1 The key elements of the systems and processes that comprise West Berkshire Council's governance arrangements are set out below and include arrangements for:
 - Identifying and communicating West Berkshire Council's Strategy that sets out its purpose and intended outcomes for citizens and service users
 - Reviewing West Berkshire Council's Strategy and its implications for West Berkshire Council's governance arrangements
 - Measuring the quality of services for users, ensuring they are delivered in accordance with West Berkshire Council's objectives and ensuring that they represent the best use of resources
 - Defining and documenting the roles and responsibilities of the executive, non-executive, scrutiny and officer functions, with clear delegation arrangements and protocols for effective communication

- Developing, communicating and embedding codes of conduct, defining the standards of behaviour for members and staff
- Reviewing and updating the Constitution including Contracts Rules of Procedure and Financial Rules of Procedure, the scheme of delegation, which clearly define how decisions are taken and the processes and controls required to manage risks
- Ensuring the authority's financial management arrangements conform with the governance requirements of the CIPFA Statement on "The Role of the Chief Financial Officer in Local Government (2010)"
- The Governance and Audit Committee which performs the core functions of an audit committee, as identified in CIPFA's "Audit Committees – Practical Guidance for Local Authorities"
- The Finance and Governance Group which helps to ensure compliance with relevant laws and regulations, internal policies and procedures, and that expenditure is lawful
- Conducting an annual review of the effectiveness of Internal Audit
- Whistle-blowing and for receiving and investigating complaints from the public
- Identifying the development needs of Members and senior officers in relation to their strategic roles, supported by appropriate training
- Establishing clear channels of communication with all sections of the community and other stakeholders, ensuring accountability and encouraging open consultation.

4 Review of effectiveness

- 4.1 West Berkshire Council has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the work of all managers within West Berkshire Council who have responsibility for the development and maintenance of the governance environment.
- 4.2 The following process has been applied in maintaining and reviewing the effectiveness of the governance framework, and includes:
- The work of the Finance and Governance Group
 - The work of the Risk Strategy Group and the Risk Management framework
 - The annual assurance statements produced by all Heads of Service
 - The work of the Governance and Audit Committee
 - The work of the Standards Committee
 - The work of Internal Audit
 - The work of the Overview and Scrutiny Commission.
- 4.3 We have been advised of the implications of the result of the review of the effectiveness of the governance framework by the Governance and Audit committee and a plan to address weaknesses and ensure continuous improvement of the system is in place.

5 Significant governance issues identified in the AGS for 2011/12

5.1 The following is an outline of the significant governance issues that have been identified in preparing the 2011/12 AGS.

- Service resilience – may lead to failures in key systems. This remains a key risk for the Council, and further work needs to be done to mitigate the risk.
- Judicial Review - Challenges have been made in the Courts to the way the Council proposes to deliver certain services in future, and there remains a risk of Judicial Review in respect of certain changes.

5.2 The following measures were implemented during 2011/12:

- Heads of Service considered service resilience in their ongoing review of service risk. In addition Corporate Board have taken account of service resilience when making proposing service reductions, in an effort to minimise the risk. The Risk Strategy Group has begun a process of reviewing Service Risk Registers to ensure service resilience risk is considered.
- The Head of Strategic Support carried out a review of the way the Council manages and consults on service reductions. New guidance has been prepared and issued to Heads of Service. In addition all challenges have been successfully repudiated.

6 Significant Governance Issues identified in 2012/13

6 Significant Governance Issues identified in 2012/13:

6.1 The following is an outline of the significant governance issues that have been identified in preparing the 2012/13 AGS.

- Judicial Review remains a risk

6.2 We propose over the coming year to take steps to address the above matters to further enhance our governance arrangements. We are satisfied that these steps will address the need for improvements that were identified in our review of effectiveness and will monitor their implementation and operation as part of our next annual review.

- The Head of Strategic Support will review the revised arrangements for conducting equalities impact assessments in relation to proposed changes in service delivery, to ensure they are effective.

Signed:

Nick Carter – Chief Executive

Gordon Lundie – Leader of the Council

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Agenda Item 7.

Title of Report:	West Berkshire Council Financial Statements 2012-13
Report to be considered by:	Governance and Audit Committee
Date of Meeting:	02 September 2013
Forward Plan Ref:	n/a

Purpose of Report: To provide Members with the final copy of the Council's Financial Statements.

Recommended Action: To approve the Financial Statements and consider KPMG's Governance Report.

Reason for decision to be taken: Accounting and Audit Regulations

Other options considered: None

Key background documentation: Supporting working papers to the Financial Statements

The proposals will also help achieve the following Council Strategy principles:

CSP6 - Living within our means

The proposals contained in this report will help to achieve the above Council Strategy priorities and principles by:
Ensuring the budget policy framework is adhered to.

Portfolio Member Details	
Name & Telephone No.:	Councillor Alan Law - Tel (01491) 873614
E-mail Address:	alaw@westberks.gov.uk
Date Portfolio Member agreed report:	

Contact Officer Details	
Name:	Andy Walker
Job Title:	Head of Finance (s151 officer)
Tel. No.:	01635 519433
E-mail Address:	awalker@westberks.gov.uk

Implications

Policy: n/a
Financial: n/a
Personnel: n/a
Legal/Procurement: n/a
Property: n/a
Risk Management: n/a
Equalities Impact Assessment: Equality impact assessments will be carried out on key policies and activities.
Corporate Board's Recommendation:

Is this item subject to call-in?	Yes: <input type="checkbox"/>	No: <input checked="" type="checkbox"/>
If not subject to call-in please put a cross in the appropriate box:		
The item is due to be referred to Council for final approval	<input type="checkbox"/>	
Delays in implementation could have serious financial implications for the Council	<input type="checkbox"/>	
Delays in implementation could compromise the Council's position	<input checked="" type="checkbox"/>	
Considered or reviewed by Overview and Scrutiny Management Commission or associated Task Groups within preceding six months	<input type="checkbox"/>	
Item is Urgent Key Decision	<input type="checkbox"/>	
Report is to note only	<input type="checkbox"/>	

Executive Summary

1 Introduction

- 1.1 The following document is the final, post external audit, copy of the Council's Financial Statements. Members are required to approve, or not, these Financial Statements for the audit to be finalised and the accounts to be closed for the 2012-13 financial year.
- 1.2 The s151 officer approved the draft Financial Statements in June 2013 and these have been published online. KPMG have completed their audit over the Summer, and have issued an unqualified opinion of the Financial Statements.
- 1.3 The Council, delegated to the Governance and Audit Committee, is required to approve the Financial Statements by the 30th September. The Council is bringing this report to members of the committee earlier than the statutory deadline due to giving KPMG sufficient working papers on time, and because KPMG have managed to finalise the audit in good time.

2 Proposals

- 2.1 Members are asked to approve the Financial Statements.

3 Equalities Impact Assessment Outcomes

- 3.1 There is no impact.

4 Conclusion

- 4.1 The audit of the Financial Statements has progressed well, and the Council has been able to bring a final, and audited, copy of the Financial Statements to Governance and Audit Committee four weeks in advance of the statutory deadline of 30th September.

Appendices

Appendix A – Equality Impact Assessment – Stage 1
Appendix B – Financial Statement of Accounts 2012/13

Consultees

Local Stakeholders: N/a

Officers Consulted: N/a

Trade Union: N/a

Equality Impact Assessment – Stage One

Name of item being assessed:	Financial Statements 2012-13
Version and release date of item (if applicable):	v1.0
Owner of item being assessed:	Lesley Flannigan
Name of assessor:	Melanie Ellis
Date of assessment:	13.8.2013

1. What are the main aims of the item?
To detail the Council's Financial Statements in accordance with accounting guidance and legislation.

2. Note which groups may be affected by the item, consider how they may be affected and what sources of information have been used to determine this. (Please demonstrate consideration of all strands – age; disability; gender reassignment; marriage and civil partnership; pregnancy and maternity; race; religion or belief; sex; sexual orientation)		
Group Affected	What might be the effect?	Information to support this.
Further comments relating to the item: none		

3. Result (please tick by clicking on relevant box)	
<input type="checkbox"/>	High Relevance - This needs to undergo a Stage 2 Equality Impact Assessment
<input type="checkbox"/>	Medium Relevance - This needs to undergo a Stage 2 Equality Impact Assessment
<input type="checkbox"/>	Low Relevance - This needs to undergo a Stage 2 Equality Impact Assessment
<input checked="" type="checkbox"/>	No Relevance - This does not need to undergo a Stage 2 Equality Impact Assessment

For items requiring a Stage 2 equality impact assessment, begin the planning of this now, referring to the equality impact assessment guidance and Stage 2 template.

4. Identify next steps as appropriate:	
Stage Two required	
Owner of Stage Two assessment:	
Timescale for Stage Two assessment:	
Stage Two not required:	

Name: M Ellis

Date: 13.8.2013

Financial Statement of Accounts 2012/13



Unaudited

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- **Cash Flow Statement** 15

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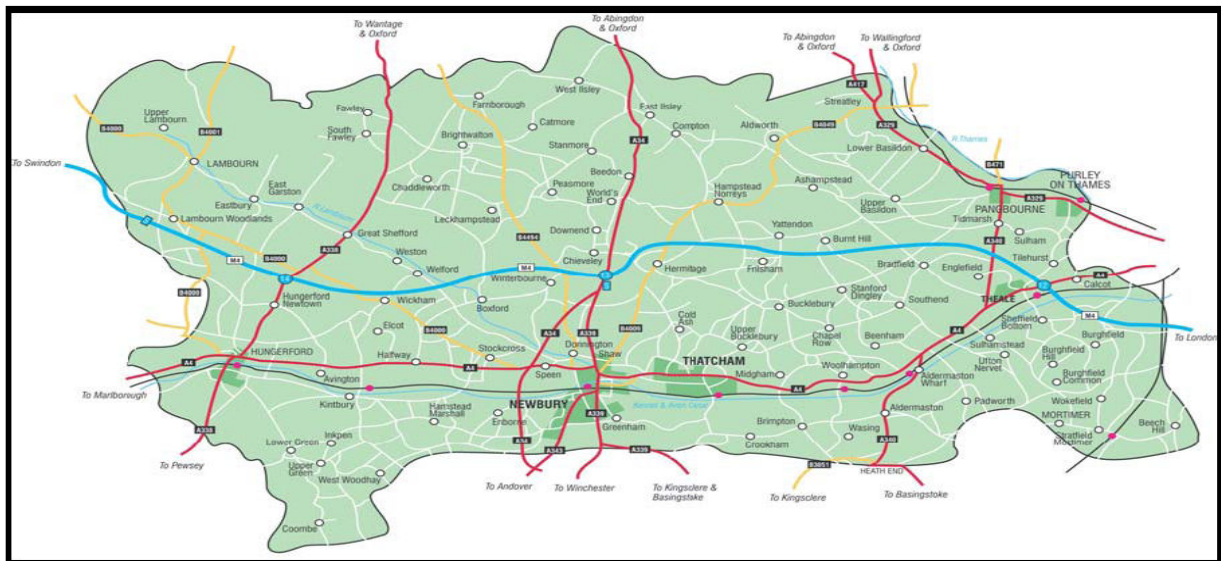
Introduction to West Berkshire

West Berkshire is an administrative area of 704 square kilometres containing extensive rural areas; 74% of the land area lies within the North Wessex Downs Area of Outstanding Natural Beauty (AONB). There are two main urban areas, the towns of Newbury and Thatcham and the urban areas of Tilehurst and Calcot to the west of Reading.

Rural West Berkshire is a large and diverse area which contains a number of larger towns and villages, including Hungerford, Lambourn and Kintbury in the west and Pangbourne, Burghfield Common and Hunger Mortimer to the east. There are a large number of smaller village communities throughout the area.

The District occupies a strategic position where the east-west M4 corridor intersects the north-south route of the A34. There are mainline railway services to London and good connections to nearby larger centres such as Reading, Oxford, Swindon and Basingstoke. These factors, combined with the high quality urban and rural environment within the district, have contributed to a thriving economy, making the area a popular place to live and work. People in West Berkshire enjoy better health and lower crime rates than the national average.

Levels of educational attainment are good. House prices in West Berkshire are among the highest in the UK and the provision of affordable housing to meet local needs, particularly for young people and key workers, is one of the Council's priorities.



West Berkshire has a strong industrial base, characterised by new technology industries such as Vodafone along with a strong service sector and several manufacturing and distribution firms. West Berkshire is home to a number of national and international companies, as well as defence establishments.

Explanatory Foreword

Introduction

This foreword provides a guide to the most significant matters reported in the financial statements and an explanation of West Berkshire Council's financial position.

The Accounts and Audit (England) Regulations 2011 require the Council to produce a Statement of Accounts for each financial year giving certain specified information. The foreword accompanies the accounts and sets out to explain the financial details contained within them.

To assist readers, a glossary of accounting terms is included on pages 69 to 72.

This foreword is followed by:

- **The Annual Governance Statement** which explains the arrangements the Council has for the governance of its affairs and for ensuring that there is a sound system of internal control;
- **The Independent Auditor's Report** which gives the auditor's opinion on the financial statements and gives a conclusion on the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources.
- **The Statement of Responsibilities** which sets out the respective responsibilities of the Council and the Head of Finance.

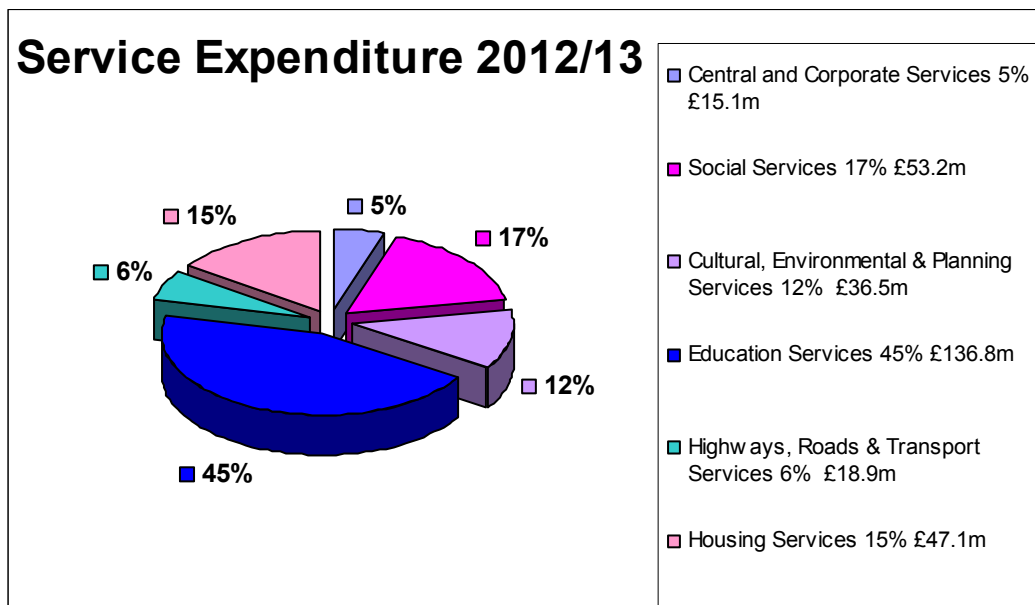
The Statement of Accounts incorporates the following:

- **The Comprehensive Income & Expenditure Account** which shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from Council Tax. Councils raise Council Tax to cover expenditure in accordance with regulations; this may be different from the accounting cost. The Council Tax position is shown in the Movement in Reserves Statement.
- **The Balance Sheet** which shows the value as at the Balance Sheet date of the assets and liabilities recognised by the Council. The net assets of the Council (total assets less liabilities) are matched by the reserves held by the Council. Reserves are reported in two categories. The first category of reserves are usable reserves, i.e. those reserves that the Council may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use (for example the Capital Receipts Reserve that may only be used to fund capital expenditure or repay debt). The second category of reserves is those that the Council is not able to use to provide services. This category of reserves includes reserves that hold unrealised gains and losses (for example the Revaluation Reserve), where amounts would only become available to provide services if the assets are sold; and reserves that hold timing differences shown in the Movement in Reserves Statement section 'Adjustments between accounting basis and funding basis under regulations'.
- **The Movement in Reserves Statement** which shows the movement in the year on the different reserves held by the Council, analysed into 'usable reserves' (i.e. those that can be applied to fund expenditure or reduce local taxation) and 'unusable' reserves.

- **The Cash Flow Statement** which shows the changes in cash and cash equivalents of the Council during the reporting period. The statement shows how the Council generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of the extent to which the operations of the Council are funded by way of Council Tax and grant income or from the recipients of services provided by the Council. Investing activities represent the extent to which cash outflows have been made for resources which are intended to contribute to the Council's future service delivery. Cash flows arising from financing activities are useful in predicting claims on future cash flows by providers of capital (i.e. borrowing) to the Council.
- **The Collection Fund Income and Expenditure Account**, which records the Council Tax and Business Rates transactions for the financial year and how they are subsequently distributed.

Revenue Expenditure 2012/13

The chart below outlines where the Council spent its budget. The expenditure of £307.6m shown represents expenditure on services excluding capital financing charges and non-distributed costs.



The Council's budget for 2012/13 saw a reduction of £3m (7%) to its Government grant funding, whilst at the same time a freeze in Council Tax for residents.

By the end of the financial year, through a variety of management actions across all Council services, the overall outturn was an under spend of £619k. This under spend has been used to contribute £369k to a fund for future redundancy costs which will result from restructuring in the 2013/14 budget and beyond, as well as £250k to fund Education and Highways projects in 2013/14.

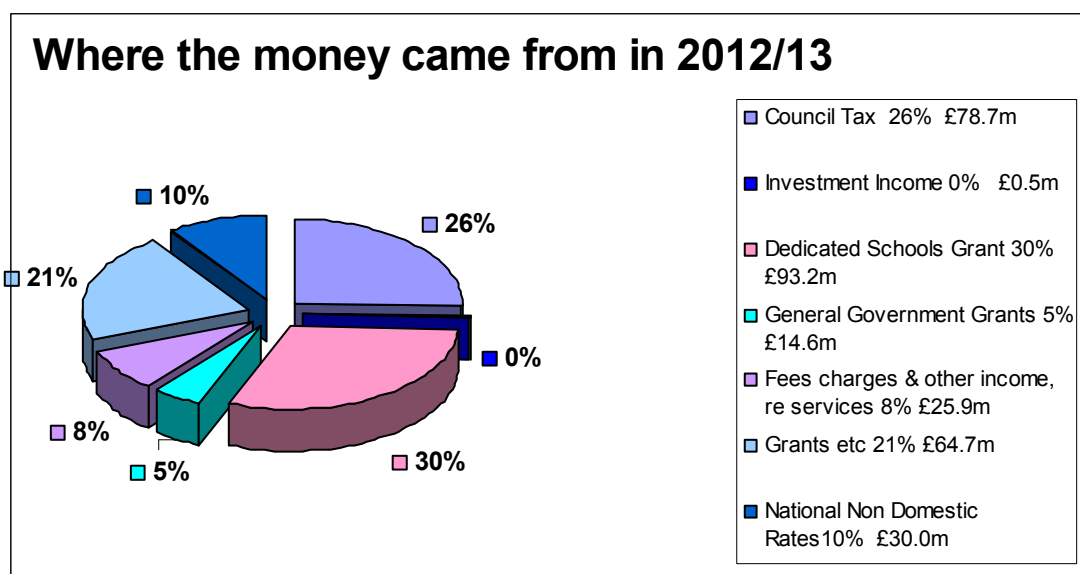
Effective financial management in Adult Social Care has enabled the Council to establish a specific Risk Fund of £1m. Adult Social Care has for a number of years carried significant risks but without having a specific risk fund to meet them. Establishing this risk fund would

allow the service to manage the in-year pressure should any of the risks be realised and provide time for the ongoing spend to be managed back in line with available budgets.

Overall movement on the General Fund was an increase of nearly £1.8m.

The Council has managed to achieve a comparatively small under spend, maintain levels of reserves and help reduce known pressures for the 2013-14 financial year. This has been achieved through the effective management of its finances over the past twelve months against a backdrop of continued local and national financial volatility.

The revenue budget is funded mainly by Council Tax, Business Rate Retention and Government Grants as shown in the following chart.



The Council set a net revenue budget for the 2012/13 financial year of £123.24m. The information presented in the Income and Expenditure Statement, reflects the categories of expenditure specified in the Chartered Institute of Public Finance and Accountancy's Service Reporting Code of Practice for Local Authorities (SeRCOP).

Included in the Net cost of services of the Comprehensive Income and Expenditure Statement, is the removal of one Secondary school and one Junior school which became academies in the 2012/13 financial year. The disposal of these two schools accounted for £14.9m being removed from the asset register.

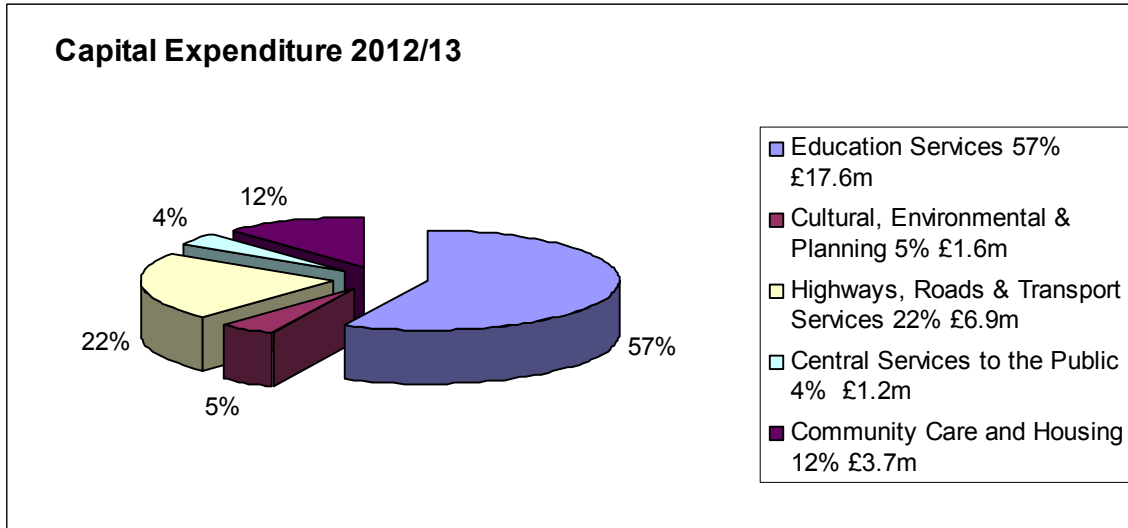
The Collection Fund deficit was over £900k for the 2012/13 financial year. This will be recovered as the Council makes provision for the majority of this deficit in the Council Tax setting process.

The pension fund deficit is currently £162m. This amount is written out through the accounts so has no meaningful impact on the Council's current operation, though it clearly reduces the Council's 'net worth' on the Balance Sheet. The employer's contributions to the pension scheme remained fixed into 2012/13.

The 2012/13 financial year did not see any significant changes to Local Government's statutory functions. The Council, in 2013/14 will take over responsibility for Public Health, with shadow arrangements coming into place beforehand.

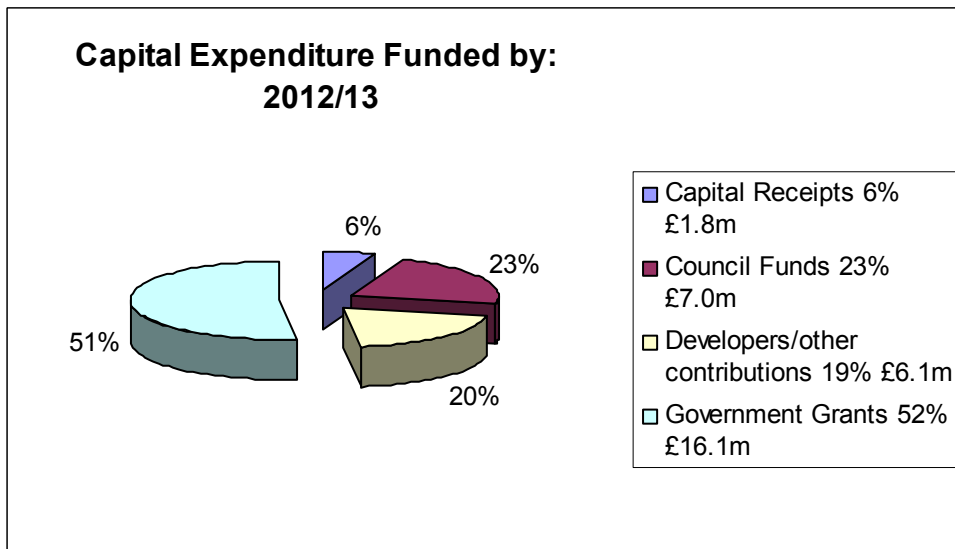
The Council needs to invest a certain amount of capital each year to make sure that its assets (e.g. school buildings, roads, leisure centres) remain fit for purpose and in a good state of repair.

The chart below shows the areas on which the capital expenditure of £31.0m was spent.



Wherever possible the investment in capital is funded from government grants, developers' contributions or through the sale of assets which the Council no longer needs. However, when there is not enough funding from these sources the Council needs to take out long term loans to help fund its capital investment.

The chart below shows how the Council's gross capital expenditure of £31.0m was funded. As can be seen the vast majority of the Council's investment in capital was funded either by central government grant or by the Council financing the expenditure itself.



The Council did not enter into any new long term loans to fund capital expenditure in the financial year 2012/13. However, the Council sometimes needs to take out short terms loans to cover its cash flow needs. Short term loans are normally taken out for periods of less than one month and the cost of this borrowing is more than offset by the interest earned

by investment of the Council's surplus cash. The Council had short term loans of £8m outstanding at the 31st March 2013. Together with £3.4m principal repayments due to be made in the financial year 2013/14 on existing longer term loans, this makes a total short term borrowing balance of £11.4m.

The Council maintains a revenue budget of approximately £7m for the provision for repayment of borrowings to fund the current and previous capital programmes. This amount will grow as a percentage of the Council's budget in the coming years, though at a relatively slow level due to the reduction in the Council funded element of the capital strategy.

One outcome of the national economic position is low rates of borrowing from the PWLB. This has enabled the Council to borrow monies for the capital strategy at a very low rate compared to recent years; the other side of this is that return on short term investments is also comparatively low. As this Council does not hold any long term investments, this is not a great significance compared to other Councils who hold large investments and cash balances.

There has been an impact of the current economic climate on the Council's spending plans. As noted above, income from central Government is declining. The Council holds an adequate level of reserves to cope with future financial income reductions, though these reductions do pose a risk to the Council's future budgetary position.

Further information

If you have any questions or require further information on these accounts please contact:

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Draft Annual Governance Statement

1 Scope of responsibility

- 1.1 West Berkshire Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. West Berkshire Council also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised.
- 1.2 In discharging this overall responsibility, West Berkshire Council is responsible for putting in place proper arrangements for the governance of its affairs and facilitating the effective exercise of its functions, which includes arrangements for the management of risk.
- 1.3 West Berkshire Council has approved and adopted a code of corporate governance, which is consistent with the principles of the CIPFA/SOLACE Framework Delivering Good Governance in Local Government.
- 1.4 This statement explains how West Berkshire Council has complied with the code and also meets the requirements of regulation 4 of the Accounts and Audit (England) Regulations 2011.

2 The purpose of the Governance Framework

- 2.1 The Governance Framework comprises the systems, processes, culture and values, by which West Berkshire Council is directed and controlled and the activities through which it engages with, leads and accounts to the community. It enables West Berkshire Council to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost effective services.
- 2.2 The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable, not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of West Berkshire Council's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.
- 2.3 The governance framework has been in place at West Berkshire Council for the year ended 31 March 2013 and up to the date of approval of the annual report and statement of accounts.

3 The Governance Framework

- 3.1 The key elements of the systems and processes that comprise West Berkshire Council's governance arrangements are set out below and include arrangements for:
 - Identifying and communicating West Berkshire Council's vision of its purpose and intended outcomes for citizens and service users
 - Reviewing West Berkshire Council's vision and its implications for West Berkshire Council's governance arrangements

- Measuring the quality of services for users, ensuring they are delivered in accordance with West Berkshire Council's objectives and ensuring that they represent the best use of resources
- Defining and documenting the roles and responsibilities of the executive, non-executive, scrutiny and officer functions, with clear delegation arrangements and protocols for effective communication
- Developing, communicating and embedding codes of conduct, defining the standards of behaviour for members and staff
- Reviewing and updating the Constitution including Contracts Rules of Procedure and Financial Rules of Procedure, the Scheme for Financing Schools, which clearly define how decisions are taken and the processes and controls required to manage risks
- Ensuring the Authority's financial management arrangements conform with the governance requirements of the CIPFA Statement on "The Role of the Chief Financial Officer in Local Government (2010)"
- The Governance and Audit Committee which performs the core functions of an audit committee, as identified in CIPFA's "Audit Committees – Practical Guidance for Local Authorities"
- The Finance and Governance Group which helps to ensure compliance with relevant laws and regulations, internal policies and procedures, and that expenditure is lawful
- Conducting an annual review of the effectiveness of Internal Audit
- Whistle-blowing and for receiving and investigating complaints from the public
- Identifying the development needs of Members and senior officers in relation to their strategic roles, supported by appropriate training
- Establishing clear channels of communication with all sections of the community and other stakeholders, ensuring accountability and encouraging open consultation.

4 Review of Effectiveness

- 4.1 West Berkshire Council has responsibility for conducting, at least annually, a review of the effectiveness of its Governance Framework including the system of internal control. The review of effectiveness is informed by the work of all managers within West Berkshire Council who have responsibility for the development and maintenance of the governance environment.
- 4.2 The following process has been applied in maintaining and reviewing the effectiveness of the governance framework, and includes:
- The work of the Finance and Governance Group
 - The work of the Risk Strategy Group and the Risk Management framework
 - The annual assurance statements produced by all Heads of Service
 - The work of the Governance and Audit Committee
 - The work of the Standards Committee
 - The work of Internal Audit
 - The work of the Overview and Scrutiny Commission.
- 4.3 We have been advised of the implications of the result of the review of the effectiveness of the Governance Framework by the Governance and Audit committee and a plan to address weaknesses and ensure continuous improvement of the system is in place.

5 Significant governance issues identified in the AGS for 2011/12

5.1 The following is an outline of the significant governance issues that have been identified in preparing the 2011/12 AGS.

- Service resilience – may lead to failures in key systems. This remains a key risk for the Council, and further work needs to be done to mitigate the risk.
- Judicial Review - Challenges have been made in the Courts to the way the Council proposes to deliver certain services in future, and there remains a risk of Judicial Review in respect of certain changes.

5.2 The following measures were implemented during 2011/12:

- Heads of Service considered service resilience in their ongoing review of service risk. In addition Corporate Board have taken account of service resilience when proposing service reductions, in an effort to minimise the risk. The Risk Strategy Group has begun a process of reviewing Service Risk Registers to ensure service resilience risk is considered.
- The Head of Strategic Support carried out a review of the way the Council manages and consults on service reductions. New guidance has been prepared and issued to Heads of Service. In addition all challenges have been successfully repudiated.

6 Significant Governance Issues identified in 2012/13

6.1 The following is an outline of the significant governance issues that have been identified in preparing the 2012/13 AGS.

- Judicial Review remains a risk

6.2 The Council proposes over the coming year to take steps to further enhance our governance arrangements. We are satisfied that these steps will address the need for improvements that were identified in our review of effectiveness and will monitor their implementation and operation as part of our next annual review.

- The Head of Strategic Support will review the revised arrangements for conducting impact assessments in relation to proposed changes in service delivery, to ensure they are effective.

Statement of Responsibilities for the Statement of Accounts

The Council's Responsibilities

The Council is required:

- To make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. In this Authority, for the purposes of this requirement for the 2012/13 financial year, that officer is the Head of Finance
- To manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets
- To approve the Statement of Accounts.

The Head of Finance's Responsibilities

The Head of Finance is responsible for the preparation of the Authority's statement of accounts. This is required by the CIPFA/LASAAC Code of Practice on Local Authority Accounting in United Kingdom ('the Code'), to present fairly the financial position of the Authority at the accounting date and its income and expenditure for the year (ended 31 March 2013).

In preparing this statement of accounts, the Head of Finance has:

- Selected suitable accounting policies and then applied them consistently
- Made judgements and estimates that were reasonable and prudent
- Complied with the local authority Code.

The Head of Finance has also:

- Kept proper accounting records which were up to date
- Taken reasonable steps for the prevention and detection of fraud and other irregularities.

The statement of accounts present a true and fair view of the financial position of West Berkshire Council as at 31 March 2013.



Andy Walker
Head of Finance 27 June 2013

Comprehensive Income and Expenditure Statement

2011/12 Net Expenditure £000	Comprehensive Income & Expenditure Account Table 06	Note	2012/13		
			Expenditure £000	Income £000	Net Expenditure £000
	Net Expenditure on Continuing Services				
44,845	Adult social care		53,747	(9,653)	44,094
6,131	Central Services		17,703	(10,630)	7,073
26,987	Cultural, Environmental, regulatory and Planning Services		39,968	(6,804)	33,164
53,270	Education and Children's Services		157,112	(109,082)	48,030
19,382	Highways and Transport Services		24,935	(4,069)	20,866
7,311	Housing Services		50,951	(43,267)	7,684
36,600	Academy Schools removed		14,927	0	14,927
574	Non-Distributed costs	8a	17,134	(805)	16,329
195,100	Net Cost of Services	8b	376,477	(184,310)	192,167
(99)	(Gain) / loss on the disposal of non current assets				(1,445)
3,289	Precepts to Parishes	8e			3,475
126	Levies Payable				125
(368)	(Surpluses)/deficits on investment properties	16a			(350)
(446)	(Surpluses)/deficits on trading undertakings	6a			(99)
2,502	Other Operating Expenditure				1,706
(587)	Interest Receivable	12a			(505)
4,405	Pension Interest & Expected return on Assets	9c			5,546
4,164	Interest Payable and similar charges	12a			5,497
7,982	Financing and Investment Income and Expenditure				10,538
205,584	Net Operating Expenditure				204,411
(82,301)	Income from Council Tax				(82,179)
(20,511)	Non Ring Fenced Government Grants				(14,636)
(24,754)	Contribution from Non-Domestic Rate Pool				(30,007)
(23,967)	Capital Grants and Contributions	(26)			(14,425)
(151,533)	Taxation and Non Specific Grant Income				(141,247)
54,051	Surplus or Deficit on Provision of Services				63,164
(12,049)	Surplus or deficit on revaluation of Fixed Assets	25b			(41,409)
54,979	Actuarial (gains) / losses on pension assets / liabilities	9c			(1,949)
42,930	Other Comprehensive Income & Expenditure				(43,358)
96,981	Total Comprehensive Income & Expenditure				19,806

Balance Sheet

2011/12 £000	Balance Sheet Table 07	Note	2012/13	
			£000	£000
	Property, plant and Equipment			
216,276	Buildings	15a		210,802
81,641	Land	15a		95,032
131,101	Other	15a		132,769
12,496	Investment properties	16b		8,995
11,205	Assets Under Construction	15a		197
452,719	Total Property, Plant and Equipment			447,795
264	Long Term Debtors	19b		66
452,983	TOTAL LONG TERM ASSETS			447,861
	Current Assets			
3,000	Short term investments	12a	0	
29	Inventories	18a	30	
15,166	Short term debtors	19a	13,846	
1,307	Assets held for sale	15a	96	
19,502	TOTAL CURRENT ASSETS			13,972
472,485	TOTAL ASSETS			461,833
	Current Liabilities			
(653)	Cash and cash equivalents	(20)	(2,006)	
(3,251)	Short term borrowing	12a	(11,381)	
(38,338)	Short term Creditors	(21)	(34,915)	
(42,242)	TOTAL CURRENT LIABILITIES			(48,302)
430,243	TOTAL ASSETS LESS CURRENT LIABILITIES			413,531
	Long term Liabilities			
(1,140)	Provisions	(22)	(1,467)	
(1,268)	Contributions deferred account		(478)	
(154,965)	Pension liability	9e	(161,896)	
(87,649)	Borrowings PWLB	13c	(84,977)	
(24,988)	Other long term liabilities	17b	(24,286)	
(270,010)	TOTAL ASSETS LESS LIABILITIES			(273,104)
160,233	TOTAL RESERVES			140,427
7,780	General Fund	24f	8,001	
1,378	Working Balances	24f	2,061	
11,721	Earmarked Reserves	24f	12,586	
8	Deferred Credit	24a	2	
0	Usable Capital Receipt	24a	2,437	
28,928	Capital Reserves	(26)	20,314	
49,815	Usable Reserves	24a		45,401
110,418	Unusable reserves	(25)		95,026
160,233	TOTAL RESERVES			140,427

Movement in Reserves Statement

Movement in Reserves Statement Table 08	General	Earmarked	Capital		Working	Capital	Reserves		Total
	Fund	GF	Receipts	Deferred	Balances	Reserves	Usable	Unusable	Authority
	Balance	Reserves	Reserve	Credit	Balances	Reserves	Usable	Unusable	Reserves
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Balance as at 31 March 2012	7,780	11,721	0	8	1,378	28,928	49,815	110,418	160,233
Surplus or (deficit) on provision of services	(63,164)	0	0	0	0	0	(63,164)	0	(63,164)
Other Comprehensive Expenditure and Income	0	0	0	0	0	0	0	43,358	43,358
Comprehensive Expenditure & Income	(63,164)	0	0	0	0	0	(63,164)	43,358	(19,806)
Adjustment required due to statutory accounting policies	64,933	0	2,437	(6)	0	(8,614)	58,750	(58,750)	0
Net Increase / (Decrease) before Transfers to Earmarked Reserves	1,769	0	2,437	(6)	0	(8,614)	(4,414)	(15,392)	(19,806)
Transfers to / (from) Earmarked Reserves	(1,548)	865	0	0	683	0	0	0	0
Increase / (Decrease) in Year	221	865	2,437	(6)	683	(8,614)	(4,414)	(15,392)	(19,806)
Balance as at 31 March 2013	8,001	12,586	2,437	2	2,061	20,314	45,401	95,026	140,427
Balance as at 31 March 2011	7,801	15,386	20	19	777	37,360	61,363	195,851	257,214
Surplus or (deficit) on provision of services	(54,051)	0	0	0	0	0	(54,051)	0	(54,051)
Other Comprehensive Expenditure and Income	0	0	0	0	0	0	0	(42,930)	(42,930)
Comprehensive Expenditure & Income	(54,051)	0	0	0	0	0	(54,051)	(42,930)	(96,981)
Adjustment required due to statutory accounting policies	50,966	0	(20)	(11)	0	(8,432)	42,503	(42,503)	0
Net Increase / (Decrease) before Transfers to Earmarked Reserves	(3,085)	0	(20)	(11)	0	(8,432)	(11,548)	(85,433)	(96,981)
Transfers to / (from) Earmarked Reserves	3,064	(3,665)	0	0	601	0	0	0	0
Increase / (Decrease) in Year	(21)	(3,665)	(20)	(11)	601	(8,432)	(11,548)	(85,433)	(96,981)
Balance as at 31 March 2012	7,780	11,721	0	8	1,378	28,928	49,815	110,418	160,233

Cash Flow Statement

2011/12 £000	Cash Flow Statement Table 09	Note	2012/13	
			£000	£000
	Operating Activities			
100,334	Taxation		105,870	
205,501	Grants		188,091	
684	Rents		704	
40,635	Sale of goods and rendering of service		19,552	
587	Interest received		505	
431	Other receipts from operating activities		431	
<u>348,172</u>	Cash inflows generated from operating activities			315,153
(113,072)	Cash paid to and on behalf of employees		(104,457)	
(38,935)	Housing benefit paid out		(41,743)	
(3,289)	Precepts paid		(3,485)	
(147,524)	Cash paid to suppliers of goods and services		(120,617)	
(4,164)	Interest paid		(5,497)	
(20,535)	Other payments for operating activities		(20,011)	
<u>(327,519)</u>	cash outflows from operating activities			(295,810)
<u>20,653</u>	Net cashflows from operating activities	(27)		<u>19,343</u>
	Investing activities			
(40,529)	Purchase of property plant and equipment		(30,981)	
(48,900)	Purchase of short and long term investments		(27,500)	
(140,913)	Other payments for investing activities		(65,572)	
127	Proceeds from sale of PPE and investment properties		4,274	
48,900	Proceeds from the short and long term investments		27,500	
140,913	Other receipts from investing activities		67,700	
<u>(40,402)</u>	Net cash flows from investing activities			(24,579)
	Financing activities			
30,539	cash receipts of short and long term borrowing		28,460	
1,094	other receipts from financing activities		1,161	
(8,625)	repayments of short and long term borrowing		(20,460)	
(726)	other payments for financing activities		(2,572)	
<u>22,282</u>	Net cashflows from financing activities			6,589
2,533	Net increase/decrease in cash and cash equivalents			1,353
(1,880)	Cash and cash equivalents at the beginning of the reporting period			653
<u>653</u>	Cash and cash equivalents at the end of the reporting period	(20)		<u>2,006</u>

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(1) Statement of Accounting Policies

I. General principles

All the financial policies used in compiling this statement of accounts comply with the code of practice and International Financial Reporting Standards.

The purpose of the Statement of Accounting Policies is to explain the basis of measurement that has been used in the preparation of the financial statements. The Statement of Accounts summarises the Council's transactions for the 2012/13 financial year and its position at the year end 31 March 2013.

The Financial Statements for 2012/13 have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2012/13 issued by The Chartered Institute of Public Finance and Accountancy (CIPFA) and where appropriate the International Accounting Standards (IAS). The Accounting convention adopted is principally historical cost modified by fair value for particular categories of assets and liabilities.

There are no instances in the Statement of Accounts where the fundamental accounting concepts have not been followed. The Statement of Accounts contains estimated figures that are based on assumptions about the future or that are otherwise uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. There are no items in the Authority's Balance Sheet at 31 March 2013 for which there is believed to be a significant risk of material adjustment in the forthcoming financial year.

The Council has to consider all their interests and to prepare a full set of group accounts where they have material interests in subsidiaries, associates or joint ventures. West Berkshire Council currently has no interests, which necessitates the production of Group Accounts.

II. Post Balance Sheet Events

Post Balance Sheet Events are included in the notes to the core Financial Statements as they occur and represent significant transactions / events which are known to have taken place since the balance sheet date.

III. Accruals of Income and Expenditure

All revenue and capital income and expenditure relating to the financial year is accounted for in the year that it takes place, not simply when cash payments are made or received. In particular:

- Fees, charges and rents due from customers are accounted for as income at the date the Council provides the relevant goods or services
- Supplies are recorded as expenditure when they are consumed, where there is a gap between the date supplies are received and their consumption; they are carried as inventory on the Balance Sheet
- Works are charged as expenditure when they are completed, before which they are carried as works in progress on the Balance Sheet
- Interest payable on borrowing and receivable on investment is accounted for on the basis of the effective interest rate for the relevant financial instrument rather than the cash flows fixed or determined by the contract
- Where income and expenditure have been recognised in the accounts but cash has not been received nor paid, a debtor or creditor for the relevant amount is recorded on the Balance Sheet.

An exception to this rule is the periodic costs such as gas and electricity, they are included in the accounts on a payments basis where appropriate payments have been made and are not considered material to the accounts.

IV. Cash and Cash Equivalents

Cash and cash equivalents are short term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. The Council's policy is to include cash in hand, deposits held at call with banks and other short term highly liquid investments with original maturities of three months or less.

V. Government Grants and Contributions

Whether paid on account, by instalments or in arrears, government grants, both capital and revenue, and third party contributions and donations are recognised as income at the date that the Authority satisfies the conditions of entitlement to the grant/contribution. There must also be reasonable assurance that the monies will be received and the expenditure for which the grant is given has been incurred. Monies advanced as grants and contributions for which conditions have not been satisfied are carried in the Balance Sheet as creditors. When conditions are satisfied the grant or contribution is moved to the relevant service revenue account.

Where capital grants have been credited to the comprehensive Income and Expenditure Statement they are reversed out of the General Fund through the Movement in Reserves Statement.

VI. Charges to Revenue for non current assets

Service revenue accounts, support services and trading accounts are debited with the following amounts to record the real cost of holding fixed assets during the year.

- Depreciation attributable to the assets used by the relevant service
- Impairment losses attributable to the clear consumption of economic benefits on tangible fixed assets used by the service and other losses where there are no accumulated gains in the revaluation reserve against which they can be written-off
- Amortisation of intangible fixed assets attributable to the service.

The Authority is not required to raise council tax to cover depreciation, impairment losses or amortisations. However, it is required to make an annual provision from revenue to contribute towards the reduction in its overall borrowing requirement (equal to an amount calculated on a prudent basis determined by the Authority in accordance with statutory guidance).

Depreciation, impairment losses and amortisations are therefore replaced by revenue provision in the general fund balance, by way of an adjusting transaction with the Capital Adjustment Account.

VII. Revenue Expenditure Funded from Capital Under Statute

Expenditure incurred during the year that may be capitalised under statutory provisions but does not result in the creation of a non current asset has been charged as expenditure to the relevant service revenue account in the year. Where the Council has determined to meet the cost of this expenditure from existing capital resources or by borrowing, a transfer to the Capital Adjustment Account then reverses out the amounts charged to the general fund

balance on the Statement of Movement in Reserves, so there is no impact on the level of council tax.

VIII. Employee Benefits

The cost of salaries and wages has been included in the accounts based on 12 months and 52 pay weeks.

In line with IAS 19 an accrual has been made for leave and flexible hours owing at year end. The accrual is based on a sample of leave owing and then averaged out to give a total for the whole Authority. No adjustment has been made for other employee costs.

Employees of the Council are members of two separate pension schemes:

- The Teacher's Pension Scheme, administered by Capita Teachers' Pensions on behalf of the Department for Education (DfE).
- The Local Government Pensions Scheme is administered by The Royal Borough of Windsor and Maidenhead.

Both schemes provided defined benefits to members (retirement lump sums and pension), earned as employees worked for the Council.

However, the arrangements for the teachers' scheme mean that liabilities for these benefits cannot be identified to the Council. The scheme is therefore accounted for as if it were a defined contributions scheme – no liability for future payments of benefits is recognised in the Balance Sheet and the education service revenue account is charged with the employer's contributions payable to teachers' pensions in the year.

The Local Government Pension Scheme is accounted for as a defined benefits scheme:

- The liabilities of the Berkshire pension scheme attributable to the Council are included in the Balance Sheet on an actuarial basis using the projected unit method – i.e. an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates, etc, and projected earnings of current employees.
- Liabilities are discounted to their value at current prices using a discount rate. (The discount rate is the yield on the Merrill Lynch Non Gilt Sterling AA over 15 year Corporate Bond index, with an adjustment to reflect the liabilities relative to the duration of the index.)
- The assets of the Berkshire pension fund attributable to the Council are included in the Balance Sheet at their fair value:
 - Quoted securities – current bid price
 - Unquoted securities – professional estimate
 - Unitised securities – current bid price
 - Property – market value.
- The change in the net pensions liability is analysed into 7 components:
 - 1) Current service cost – the increase in liabilities as result of years of service earned this year – allocated in the Income and Expenditure Account to the revenue accounts of services for which the employees worked
 - 2) Past service cost – the increase in liabilities arising from current year decisions whose effect relates to years of service earned in earlier years –

- debited to the Net cost of Services in the Income and Expenditure Account as part of Non Distributed Costs
- 3) Interest cost – the expected increase in the present value of liabilities during the year as they move one year closer to being paid – debited to Net Operating Expenditure in the Income and Expenditure Account
 - 4) Expected return on assets – the annual investment return on the fund assets attributable to the Council, based on an average of the expected long-term return – credited to Net Operating Expenditure in the Income and Expenditure Account
 - 5) Gains/losses on settlements and curtailments – the result of actions to relieve the Council of liabilities or events that reduce the expected future service or accrual of benefits of employees – debited to the Net Cost of Services in the Income and Expenditure Account as part of Non Distributed Costs
 - 6) Actuarial gains and losses – changes in the net pensions liability that arise because events have not coincided with assumptions made at the last actuarial valuation or because the actuaries have updated their assumptions – debited to the Statement of Total Recognised Gains and Losses
 - 7) Contributions paid to the Berkshire pension fund – cash paid as employer's contributions to the pension fund.

In relation to retirement benefits, statutory provisions require the General Fund balance to be charged with the amount payable by the Council to the pension fund in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, this means that there are appropriations to and from the Pensions Reserve to remove the notional debits and credits for retirement benefits and replace them with debits for the cash paid to the pension fund and any amounts payable to the fund but unpaid at the year-end. The negative balance that arises on the Pension Reserve thereby measures the beneficial impact to the General Fund of being required to account for retirement benefits on the basis of cash flows rather than as benefits are earned by employees.

Discretionary benefits: The Council also has restricted powers to make discretionary awards of retirement benefits in the event of early retirements. Any liabilities estimated to arise as a result of an award to any member of staff (including teachers) are accrued in the year of the decision to make the award and accounted for using the same policies as are reapplied in the Local Government Pension Scheme.

Redundancy policy: It is the Council's policy to minimise the impact of organisational change on its employees and to redeploy employees whenever possible. Therefore redundancies and redundancy payments only occur when absolutely necessary and in full agreement with Trade Unions.

When redundancy payments are applicable it will be as a result of a decision by the Authority to terminate an officer's employment before the normal retirement date or an officer's decision to accept voluntary redundancy. These payments are charged on an accruals basis to the Non Distributed Costs line in the Comprehensive Income and Expenditure Statement when the Authority is demonstrably committed to the termination of the employment of an officer or group of officers or making an offer to encourage voluntary redundancy.

It is the Council's policy not to offer enhanced pension payments on termination of employment.

IX. Overheads and Support Services

The costs of overheads and support services are charged to those that benefit from the service in accordance with the costing principles of the CIPFA Service Reporting Code of Practice (SeRCOP). The full cost of overheads and support services are shared between users in proportion to the benefits received.

The costs of the Corporate and Democratic Core have been separately identified and are not borne by the revenue services. This category is defined by the SeRCOP and accounted for, within the Central Services heading of the net cost of services in the Income and Expenditure Account.

X. Investment Property

Only properties that the Authority holds solely to earn rental income or capital appreciation are classed as investment properties. These properties are not used by the Council in its daily business. Initially investment properties are valued at cost and are then re-valued annually.

XI. Heritage assets

FRS 30, Heritage Assets, has now been adopted by the Council. Heritage assets are those assets held by the Authority for cultural, environmental or historical reasons in relation principally to their contribution to knowledge and culture.

XII. Property, plant and equipment (PPE)

Only assets with a value of £5k or more are counted as non-current assets.

Where a non-current asset yields economic benefit to the Authority, all expenditure on the acquisition, creation and enhancement of the asset, is capitalised on an accruals basis. This excludes expenditure on routine repairs and maintenance of non-current assets, which is charged direct to service revenue accounts.

Non-current assets are initially valued at cost, comprising all expenditure that is directly attributable to that asset, on the basis recommended by CIPFA and in accordance with the Statements of Asset Valuation Principles and Guidance Notes issued by the Royal Institution of Chartered Surveyors, known as the RICS Red Book.

CIPFA guidance allows authorities to choose whether to depreciate its assets at either the mid point through the year or at the end of the year. West Berkshire assets have been depreciated at the end of the year.

Non-current assets are classified into the groupings shown in the Balance Sheet under the following headings:

- Land and Buildings, shown at fair value
- Plant and Equipment, shown at fair value
- Infrastructure Assets, shown at depreciated historical cost
- Community Assets, shown at depreciated historical cost
- Investment Properties, shown at market value
- Assets under construction, shown at historical cost
- Assets held for sale, shown at fair value.

Assets included in the Balance Sheet at fair value are re-valued, as a minimum, every five years, except for Investment properties which are re-valued annually. From 2007/08 all

increases in valuations are matched by credits to the revaluation reserve as unrealised gains.

The Revaluation Reserve contains revaluation gains recognised since 1 April 2007 only, the date of its formal implementation. Gains arising before that date have been consolidated into the Capital Adjustment Account.

If an impairment loss was identified on a non-current asset it would be charged to the Income and Expenditure Account. If there were accumulated revaluation gains in the Revaluation Reserve for that asset, an amount up to the value of the loss would be transferred from the Revaluation Reserve to the Capital Adjustment Account.

When an asset is sold, the value of the asset in the Balance Sheet is written off to the Income and Expenditure Account as part of the gain or loss on disposal. Receipts from disposals are credited to the Comprehensive Income and Expenditure Statement as part of the gain or loss on disposal. Any revaluation gains in the Revaluation Reserve are transferred to the Capital Adjustment Account.

Amounts in excess of £10k are categorised as capital receipts. The balance of receipts is required to be credited to the usable capital receipts reserve and can only be used for new capital investment or set aside to reduce the Council's underlying need to borrow. Receipts are appropriated to the reserve from the General Fund Balance in the Movement in Reserves Statement.

Where an item of property plant or equipment is made up of components that have different asset lives, IAS 16 allows the components to be recognised as separate assets. West Berkshire Council will componentise assets where components are either 10% of the assets value or has a value of more than £250k. These assets should be recognised either at the time of purchase or on revaluation.

In accordance with International Accounting Standard 16 depreciation is provided for on all fixed assets with a finite useful life.

All assets with the exception of freehold land, community assets, investment properties and assets under construction are depreciated,

Depreciation is calculated on the following basis:

- Dwellings and other buildings – straight line allocation over the life of the property as estimated by a valuer
- Vehicles, plant and equipment - straight line allocation over the life of the asset, mainly 10 years
- IT assets are depreciated over 5 years
- Infrastructure – straight line allocation, between 10 and 40 years.

Revaluation gains are also depreciated, with an amount equal to the difference between current value depreciation charged on assets and the depreciation that would have been chargeable based on their historical cost being transferred each year from the Revaluation Reserve to the Capital Adjustment Account.

Where assets have been componentised, components can be depreciated over different asset lives, but they will always be in the same asset class.

Available-for-sale Assets are initially measured and carried at fair value. Where the asset has fixed or determinable payments, annual credits to the Income and Expenditure Account for interest receivable are based on the amortised cost of the asset multiplied by the effective rate of interest for the instrument. Where there are no fixed or determinable payments, income (eg, dividends) is credited to the Income and Expenditure Account when it becomes receivable by the Council.

Assets are maintained in the Balance Sheet at fair value. Values are based on the following principles:

- Instruments with quoted market prices – the market price
- Other instruments with fixed and determinable payments – discounted cash flow analysis
- Equity shares with no quoted market prices – independent appraisal of company valuations.

Changes in fair value are balanced by an entry in the Capital Adjustment Account and the gain/loss is recognised in the Surplus or Deficit on the Provision of Services. The exception is where impairments losses have been incurred – these are debited to the Income and Expenditure Account, along with any net gain/loss for the asset accumulated in the Reserve.

Where assets are identified as impaired because of a likelihood arising from a past event, that payments due under the contract will not be made, the asset is written down and a charge made to the Income and Expenditure Account.

Any gains and losses that arise on de-recognition of the asset are credited/debited to the Income and Expenditure Account. Where fair value cannot be measured reliably, the instrument is carried at cost (less any impairment losses).

Deferred capital receipts are amounts derived from the sales of assets, which will be received in instalments over agreed periods of time. They arise principally from mortgages and sales of council houses.

Capital receipts from the disposal of assets are held in the Capital Receipts Unapplied Account until such time as they are used to finance other capital expenditure or to repay debt.

Under the Local Government and Housing Act 1989 a specific proportion of each capital receipt must be set aside or “reserved”; normally only the usable element is available to the Council.

XIII. Inventories and long term contracts

Inventories are shown in the Balance Sheet on a cost basis, which is compliant with IAS 2, this recommends valuation at the lower of cost or net realisable value.

XIV. Provisions, contingent liabilities and assets

Provisions are made where an event has taken place that gives the Council an obligation that probably requires settlement by a transfer of economic benefits, but where the timing of the transfer is uncertain. For instance, the Council may be involved in a court case that could eventually result in the making of a settlement or the payment of compensation.

Provisions are charged to the appropriate service revenue account in the year that the Authority becomes aware of the obligation, based on the best estimate of the likely settlement. When payments are eventually made, they are charged to the provision set up in the Balance Sheet. Estimated settlements are reviewed at the end of each financial year – where it becomes more likely than not that a transfer of economic benefits will not now be required (or a lower settlement than anticipated is made), the provision is reversed and credited back to the relevant service revenue account.

Where some or all of the payment required to settle a provision is expected to be met by another party (e.g. from an insurance claim), this is only recognised as income in the relevant service revenue account if it is virtually certain that reimbursement will be received if the obligation is settled.

Contingent liabilities are disclosed in the notes to the core Financial Statements and cover known liabilities where the actual cost of the liability is not known.

Contingent assets are disclosed in the notes to the core Financial Statements where it is probable that there will be an inflow of economic benefit or service potential.

XV. Carbon reduction scheme

The Authority is required to participate in the Carbon Reduction Commitment Energy Efficiency Scheme. This scheme is currently in its introductory phase which will last until April 2014. The Authority is required to purchase and surrender allowances, currently retrospectively, on the basis of emissions i.e. carbon dioxide produced as energy is used. As carbon dioxide is emitted (i.e. as energy is used), a liability and an expense are recognised. The liability will be discharged by surrendering allowances. The liability is measured at the best estimate of the expenditure required to meet the obligation, normally at the current market price of the number of allowances required to meet the liability at the reporting date. The cost to the Authority is recognised and reported in the costs of the Authority's services and is apportioned to services on the basis of energy consumption.

XVI. Financial Instruments

The term 'financial instrument' covers both financial assets and liabilities and includes debtors, creditors, the Council's borrowings, PFI liabilities and investment transactions. It broadly covers the instruments used in the treasury management activity of the Council, including the borrowing and lending of funds and the making of investments.

Loans raised by the Council are mainly through the Public Works Loans Board (PWLB). All interest is charged to the Comprehensive Income and Expenditure Statement.

As part of its interest and debt management, on occasion the may Council repay loans before their maturity date; usually receiving a discount or incurring a premium. Such gains and losses on premature repayment of debt are recognised in the Comprehensive Income and Expenditure Statement in the year they occur, unless they meet the modification test in The Code (i.e. the present values of the debt restructured has not changed significantly). Otherwise they are adjusted through the Financial Instruments Adjustment Account (FIAA) in accordance with statutory criteria.

Where PWLB borrowing is repaid and replaced on the same day, gains and losses are amortised using the effective interest rate method provided the modification test criteria set out in The Code are met. For financial assets and liabilities carried at fair value, the fair value has been determined using discounted cash flow analysis.

Provisions for bad debts have been established in respect of general debtors in accordance with the CIPFA code of practice. The level of the provision has been set to provide adequate cover based upon an aged debt profile as at 31 March 2013.

Borrowings: The loan debt held by Berkshire County Council (BCC) when it was abolished due to local government reorganisation as at the 31 March 1998 amounted to approximately £220m. The portfolio of debt consisted entirely of Public Works Loans Board (PWL) loans, of which some £40m was deemed to be West Berkshire's liability as part of the disaggregation process. At that time it was agreed by all the Berkshire authorities that the total debt would be administered by West Berkshire Council as part of their role as Designated Authority overseeing the closure of the BCC accounts. The Prudential Code presented the opportunity for this Council and other Berkshire authorities to take back the direct management of the remaining part of the ex BCC loan debt. The transfer took place with effect from 1 December 2005 and at that time £28.92m of Public Works Loan Board debt was transferred to West Berkshire Council.

The level of Investment required to fund the capital programme currently over and above the level of external funding available is borrowed from the Public Works Loans Board.

Investments are shown in the Balance Sheet at cost.

Interest has been credited to certain reserves at the year-end based on the average level of balances during the year. The balance of the interest received (after the amount credited to reserves) has been credited to the General Fund.

Financial Liabilities are initially measured at fair value and carried at their amortised cost. Annual charges to the Income and Expenditure Account for interest payable are based on the carrying amount of the liability, multiplied by the effective rate of interest for the instrument. For most of the borrowings this means that the amount presented in the Balance Sheet is the outstanding principal repayable and the interest charged to the Income and Expenditure Account is the amount payable for the year in the loan agreement.

Gains and losses on the repurchase or early settlement of borrowing are credited and debited to Net Operating Expenditure in the Income and Expenditure Account in the year of repurchase/settlement. However, where repurchase has taken place as part of a restructuring of the loan portfolio that involves the modification or exchange of existing instruments, the premium or discount is respectively deducted from or added to the amortised cost of the new or modified loan and the write-down to the Income and Expenditure Account is spread over the life of the loan by an adjustment to the effective interest rate.

Where premiums and discounts have been charged to the Income and Expenditure Account, regulations allow the impact on the General Fund Balance to be spread over future years. The Council has a policy of spreading the gain/loss over the term that was remaining on the loan against which the premium was payable or discount receivable when it was repaid. The reconciliation of amounts charged to the Income and Expenditure Account to the net charge required against the General Fund Balance is managed by a transfer to or from the General Fund Balance.

Financial Assets: Loans and Receivables are initially measured at fair value and carried at their amortised cost. Annual credits to the Income and Expenditure Account for interest receivable are based on the carrying amount of the asset multiplied by the effective rate of interest for the instrument. For the loans that the Council has made, this means that the amount presented in the Balance Sheet is the outstanding principal receivable and interest

credited to the Income and Expenditure Account is the amount receivable for the year in the loan agreement.

Capital Financing: The Prudential Code Framework places the emphasis for capital expenditure on affordability. Local authorities themselves decide how much they can afford to borrow, the costs of this borrowing being met from the revenue budget.

Wherever possible the Council aims to fund any necessary capital investment from external sources of funding i.e. grants, developers' contributions and capital receipts. The level of investment required over and above the level of external funding available must then be weighed up against the revenue cost of repaying loans to fund capital expenditure from external sources. In establishing its Prudential Framework, the Council determined that it could support a capital programme of £9,608k (2011/12: £15,029k).

Every year, a borrowing limit and annual investment strategy is produced, which is approved by Full Council.

Instruments Entered into Before 1 April 2006: The Council entered into a number of financial guarantees that are not required to be accounted for as financial instruments. These guarantees are reflected in the Statement of Accounts to the extent that provisions might be required or a contingent liability note is needed.

XVII. Private Finance Initiative (PFI)

PFI contracts are agreements to receive services, where the responsibility for making available the fixed assets needed to provide the services passes to the PFI contractor. Payments made by the Council under a contract are generally charged to revenue to reflect the value of services received in each financial year.

Prepayments: A prepayment for services receivable under the contract arises when assets are transferred to the control of the PFI contractor, usually at the start of the scheme. The difference between the value of the asset at the date of transfer and any residual value that might accrue to the Authority at the end of the contract is treated as a contribution made to the contractor and is accounted for as a prepayment. The prepayment is written down (charged) to the respective revenue account over the life of the contract to show the full value of services received in each year. However, as the charge is a notional one, it is reversed out in the General Fund to remove any impact on Council tax or rents.

Reversionary Interests: The Council has passed control of certain land and buildings over to the PFI contractor, but this property will return to the Council at the end of the scheme (reversionary interests). An assessment has been made of the net present value that these assets will have at the end of the scheme (unenhanced) and a reversionary interest asset has been created in the Council's Balance Sheet.

As the asset is stated initially at net present value, over the life of the scheme, the discount will need to be unwound by earmarking (decreasing) part of the unitary payment to ensure the reversionary interest is recorded at current prices when the interests revert to the Council.

Residual Interests: Where assets created or enhanced under the PFI scheme are to pass to the Council at the end of the scheme at a cost less than fair value (including nil) (residual interests), an amount equal to the difference between the fair value and the payment to be made at the end of the contract is built up as a long-term debtor over the contract life by reducing the amount of the unitary payment charged to the revenue.

PFI Credits: Government grants received for PFI schemes, in excess of current levels of expenditure, are carried forward as an earmarked reserve to fund future contract expenditure.

XVIII. Leases

The Council has acquired a number of assets, mainly vehicles and equipment by means of operating leases. In accordance with current accounting procedures the leased assets are not stated in the Balance Sheet. Rentals are charged to revenue in accordance with the terms of the lease. The Council did not enter into any finance lease agreements during the year.

XIX. Reserves

The Council sets aside specific amounts as reserves for future policy purposes or to cover contingencies. Reserves are created by appropriating amounts to the General Fund. When expenditure to be financed from a reserve is incurred, it is charged to the appropriate service revenue account in that year to score against the Net Cost of Services in the Income and Expenditure Account. The reserve is then appropriated back into the General Fund Balance so that there is no net charge against council tax for the expenditure.

Certain reserves are kept to manage the accounting processes for tangible fixed assets and retirement benefits. These do not represent usable resources for the Council. Both usable and unusable reserves are explained in the relevant notes below.

XX. VAT

Income and expenditure in the Council's accounts excludes any amounts related to VAT. VAT is reconciled and accounted for to HM Revenues and Customs on a monthly basis.

(2) Accounting Standards issued not adopted

There are a number of amendments to both International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS) for adoption in the next financial year 2013/14:

- IAS 1 Presentation of Financial Statements: requiring separate disclosure of gains and losses on provision of services
- IFRS 7 Financial Instruments: similar disclosure where financial assets and liabilities have been offset
- IAS 12 Income Taxes (deferred tax recovery): prohibits the deferred method of accounting for deferred tax liabilities, requiring the balance sheet method to be used instead.
- IFRS 13 Fair Value Measurement: clarification on the recognition of assets under construction and for intangible assets.
- IAS 19 Employee Benefits: significant changes discussed further below.

All but the IAS 19 Employee Benefit changes will be immaterial to next year's accounts.

IAS 19 – Employee Benefit amendments (June 2011 amendments)

A revised IAS 19 standard was published by the International Accounting Standards Board (IASB) in June 2011, and is effective for accounting periods starting on or after 1 January 2013. The amendment is designed to simplify the disclosures relating to defined benefit pension schemes, and to improve the quality of those disclosures.

The key change that this amendment introduces is to the calculation of interest received and chargeable to the pension fund. Currently, the interest cost is based on the pension scheme's best estimate of the expected return on scheme assets, less the interest charge on the scheme liabilities (using the appropriate discount rate). The amendment brings in the requirement to calculate interest on the scheme's net scheme assets or liabilities (i.e. total scheme assets, less total scheme liabilities), using the appropriate discount rate for the period.

The scheme actuaries for the Royal Berkshire Pension Fund have advised that if the standard had been adopted for the 2012/13 financial year, the entries in the Comprehensive Income and Expenditure Statement would have been as follows:

LGPS Amounts recognised in the profit and loss statement (if the revised IAS19 standard was adopted)		As would be revised by IAS19
Table 10a	2012/13 actuals £'000	2012/13 £'000
Current Service Cost	11,222	
Service Costs ¹		10,966
Losses/(gains) on curtailments	(257)	
Administrative costs ²		132
Interest on scheme liabilities	15,067	
Expected return on scheme assets	(9,521)	
Net interest on defined liability/(asset)		7,022
Total	<u>16,511</u>	<u>18,120</u>
Note 1	The new category 'service costs' amalgamates the lines 'current service cost', 'past service cost' and 'curtailments and settlements'.	
Note 2	Administrative costs were deducted from the actual and expected return on assets under the old standard. The amended standard specifies that these should be a separately identifiable charge to the income and expenditure account.	

(3) Critical judgements

In applying the accounting policies set out in note 1, the Council has had to make certain judgements about complex transactions or those involving uncertainty about future events.

The following critical judgement was noted:

There is a high degree of uncertainty concerning the future levels of local Government funding. However the Council does not believe that this uncertainty is sufficient to highlight that the assets of the Council might be impaired as a result of a need to close facilities and reduce the level of service provision.

(4) Prior Year Adjustments There were no prior period adjustments.

(5) Post Balance Sheet Events There are no known post balance sheet events.

(6) Trading operations

6a West Berkshire Council operates a 'buy-back' scheme for schools in West Berkshire. Schools are able to procure services from the open market; some schools chose to buy services from the Council. The services provided by the Council include property, payroll, HR, finance, ICT, health & safety, insurance and tree management. These are classified as internal trading accounts.

The Council also has some external trading accounts primarily to do with leased car insurance and commercial properties. The total income, expenditure and (surplus) / deficit are shown below.

<u>2011/12</u>	Trading Operations	<u>2012/13</u>		
Deficit (Surplus)		Expenditure	Income	Deficit (Surplus)
£000	Table 10b	£000	£000	£000
(119)	External Trading Accounts	1,552	(1,476)	76
(327)	Internal Trading Accounts	5,535	(5,710)	(175)
<u>(446)</u>	Net deficit	<u>7,087</u>	<u>(7,186)</u>	<u>(99)</u>

6b Building Control Account: The Council has adopted the Local Government Association's Model Scheme as the basis of its Scheme of Charges under the Building (Local Authority) Regulations 1998. These regulations require the disclosure of information regarding the setting of charges for the administration of the Building Control function.

Building Control Account Table 11a	Chargeable		Non-Chargeable		Total	
	Activities		Activities			
	31/03/12 £000	31/03/13 £000	31/03/12 £000	31/03/13 £000	31/03/12 £000	31/03/13 £000
Expenditure						
Employees	509	392	145	130	654	522
Supplies & Services	28	32	2	1	30	33
Central and Support Charges	96	64	39	14	135	78
Total Expenditure	633	488	186	145	819	633
Income						
Building Regulation Charges	524	517	0	0	524	517
Surplus / (Deficit) for year	(109)	29	(186)	(145)	(295)	(116)

Certain activities performed by the Building Control Unit cannot be charged for, such as providing general advice and liaising with other statutory authorities. The statement above shows the total cost of operating the building regulation's function, divided between chargeable and non-chargeable activities.

(7) Income

7a The Council provides services on behalf of a number of other organisations in West Berkshire for which the cost is recharged.

Agency Services Table 11b	2010/11 £000	2011/12 £000	2012/13 £000
Gross Payroll	1,689	1,760	1508
Service Charge	7	6	6
After School Clubs	18	17	17
Town Council	1	1	1
Charities	1	1	1

7b The income from Council tax shown on the Comprehensive Income and Expenditure Account is the amount that West Berkshire received net of major preceptors. Any amounts owing to or from major preceptors is shown within debtors or creditors.

The Authority has received a number of grants and contributions that have yet to be recognised as income as they have conditions attached to them that will require the monies or property to be returned to the giver. The balances at the year end are shown as capital grants receipts in advance.

7c Principal grant income

2011/12 £000	Grant Income Table 12	2012/13 £000
	Credited to taxation and non specific grant income	
7,651	Revenue Support Grant	582
1,983	Council Tax Freeze Grant	3,971
5,456	Early intervention Grant	5,989
552	Local Services Support Grant	575
1,304	NHS Funding Social Care	1,263
3,088	Learning Disability Health Reform Grant	3,175
477	New Homes Bonus	846
0	Local Authority Central Send Equivalent Grant (LACSEG)	218
3,335	Section 106 Contributions	2,374
20,632	Capital Grants	12,051
44,478	Total	31,044
	Credited to services	
100,284	Dedicated Schools Grant	93,137
38,935	Housing Benefit Grant	41,743
9,057	Learning Support Council, Skills & Education Funding Agencies	9,429
14,680	Other Specific Government Grants	13,559
162,956	Total	157,868

7d Other Government grant income

2011/12 £000	Other Government Grants Table 13	2012/13 £000
2,312	Private Finance Initiative	2,312
8,756	Council Tax Benefit	8,866
39	Drug Action	266
1,384	Education Grants	121
524	Unaccompanied Asylum Seekers	315
247	Youth Offending	233
1,418	Other	1,446
14,680	Total Other Government Grants	13,559

(8) Expenditure

8a Non distributed costs in the net cost of services of the Comprehensive Income and Expenditure Account are primarily due to impairment costs and a credit for pension curtailments.

8b Net cost of services includes depreciation charges for the use of Property, Plant and Equipment (PPE), impairment costs associated with PPE, REFCUS (Revenue Expenditure Funded from Capital Under Statute) that is capital expenditure on assets that do not belong to the Council, IAS 19 pension costs and movements in Reserves. These are subsequently reversed, so that the net effect on the amount to be met from Government Grants and local taxation is zero.

8c Special expenses

Separate accounts are maintained for Hungerford Town Council, Shaw Cum Donnington Parish Council, Kintbury Parish Council and Theale Parish Council. They account for items

of expenditure specific to these areas for which a special precept is levied. The entry in the Income and Expenditure Account reflects the transfer of Council tax income to the Special Expenses Account. Details of the special expense areas are as follows:

Special Expenses	Hungerford Footway Lighting		Kintbury St Mary's Churchyard		Shaw St Mary's Churchyard		Theale Holy Trinity Churchyard	
	31/03/12	31/03/13	31/03/12	31/03/13	31/03/12	31/03/13	31/03/12	31/03/13
Table 14	£000	£000	£000	£000	£000	£000	£000	£000
Opening Balance	(4.0)	(5.5)	(1.5)	(0.3)	2.5	2.6	(0.3)	(0.3)
Gross Expenditure	3.7	4.0	1.2	12.0	0.9	0.8	1.2	1.3
Gross Income	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Net Expenditure	3.7	4.0	1.2	12.0	0.9	0.8	1.2	1.3
Council Tax Income	(5.2)	0.0	0.0	(5.4)	(0.8)	(3.8)	(1.2)	(1.2)
Appropriation to balances	(1.5)	4.0	1.2	6.6	0.1	(3.0)	0.0	0.1
Closing Balance	(5.5)	(1.5)	(0.3)	6.3	2.6	(0.4)	(0.3)	(0.2)

8d Pooled services

The pooled budget for Community Equipment was established 1 April 2004 under Section 31 of the Health Act 1999. The agreement exists between the six unitary authorities in Berkshire and the Primary Care Trusts covering the same geographical area. The pooled budget is administered by the lead authority Slough Borough Council. The aim of the partnership is to improve the integration of health and social care community equipment services to meet the needs of users.

Pooled Services	Gross Expenditure £000	Gross Income £000	WBC contribution £000
Table 15	£000	£000	£000
Financial year 2011/12	2,991	(2,810)	286
Financial year 2012/13	4,496	(5,201)	364

Note: A new contract, commenced 1 April 2012, with Nottingham Rehab Supplies (NRS Healthcare) for provision of Occupational Therapy (OT) Equipment to Berkshire Unitaries and Berkshire Primary Care Trusts.

8e Parish Council Precepts

Parish councils are required to precept on the Council, which in turn precepts on the collection fund. The total precept is £3,485k (2011/12: £3,296k). There was also a special expenses precept on the parishes concerning closed church yards of £10k (2011/12: £7k), giving a net £3,475k (2011/12: £3,289k) figure as the precepts to parishes.

8f Publicity

Set out below, under the requirements of section 5(l) of the Local Government Act 1986, is the Council's and school spending on publicity. Publicity covers all forms of communication with the public for example it includes advertisements for job vacancies as well as press notices. The expenditure is included in the Income and Expenditure Account as part of the Net Cost of Services.

2011/12		Publicity	2012/13	
Council £000	Schools £000		Council £000	Schools £000
		Table 16		
260	53	Marketing and Public Relations	276	22
26	201	Recruitment and Advertising	36	230
286	254	Total Expenditure	312	252

(9) Employee benefits**9a Exit packages**

The Authority terminated the contracts of a number of employees in 2012/13. These officers were from all areas in the Council and were made redundant as part of the Authority's restructuring of its services.

Exit package banding	2011/12				2012/13			
	Compulsory redundancies	Other departures	Total exit packages	Total cost £000	Compulsory redundancies	Other departures	Total exit packages	Total cost £000
COUNCIL								
Up to £19,999k	11	6	17	176	24	3	27	254
£20,000k - £39,999k	2	2	4	110	7	1	8	227
£40,000k - £59,999k	6	0	6	307	1	1	2	82
£60,000k - £79,999k	0	0	0	0	0	0	0	0
£80,000k - £99,999k	2	0	2	172	0	0	0	0
£100,000k - £149,999k	1	0	1	102	0	1	1	103
£150,000k - £199,999k	1	0	1	177	0	0	0	0
	<u>23</u>	<u>8</u>	<u>31</u>	<u>1,044</u>	<u>32</u>	<u>6</u>	<u>38</u>	<u>666</u>
SCHOOLS								
Up to £19,999k	32	8	40	246	13	3	16	71
£20,000k - £39,999k	3	2	5	139	1	3	4	114
	<u>35</u>	<u>10</u>	<u>45</u>	<u>385</u>	<u>14</u>	<u>6</u>	<u>20</u>	<u>185</u>

9b Remuneration Benefits

The number of employees whose remuneration including redundancy costs but excluding pension contributions was £50k or more in bands of £5k:

Remuneration Bandings	Schools				Council Staff				TOTALS			
	Number of employees		Left during year		Number of employees		Left during year		Number of employees		Left during year	
Table 18	2011/12	2012/13	2011/12	2012/13	2011/12	2012/13	2011/12	2012/13	2011/12	2012/13	2011/12	2012/13
£50k-£55k	36	32	0	1	22	18	1	0	58	50	1	1
£55k-£59k	17	19	2	0	22	18	1	1	39	37	3	1
£60k-£64k	19	15	0	0	15	10	0	0	34	25	0	0
£65k-£69k	7	9	0	0	3	4	0	0	10	13	0	0
£70k-£74k	0	3	0	0	5	2	2	0	5	5	2	0
£75k-£79k	4	1	0	0	3	3	0	0	7	4	0	0
£80k-£84k	0	2	0	0	5	8	1	0	5	10	1	0
£85k-£89k	1	1	0	0	2	2	1	1	3	3	1	1
£90k-£94k	1	1	0	0	2	1	1	0	3	2	1	0
£95k-£99k	0	1	0	1	3	0	1	0	3	1	1	1
£100k-£104k	1	0	0	0	0	2	0	1	1	2	0	1
£105k-£109k	0	0	0	0	1	0	0	0	1	0	0	0
£115k-£119k	0	0	0	0	2	0	0	0	2	0	0	0
£135k-£139k	0	0	0	0	1	1	1	0	1	1	1	0
£165k -£169k	0	0	0	0	1	0	1	0	1	0	1	0
£175k-£180k	0	0	0	0	1	0	1	0	1	0	1	0
	<u>86</u>	<u>84</u>	<u>2</u>	<u>2</u>	<u>88</u>	<u>69</u>	<u>11</u>	<u>3</u>	<u>174</u>	<u>153</u>	<u>13</u>	<u>5</u>

Expenses paid to the elected members were £549k (2011/12: £534k).

The tables below disclose the salary information of those individuals who are on the Council's Corporate Board, as well as those individuals whose salary is over £150k.

Executive Remuneration		Salary (Including fees & allowances)	Benefits in Kind	Remuneration excluding pension contributions	Pension contributions	Remuneration including pension contributions
Table 19		£	£	£	£	£
Chief Executive						
Resources	2011/12	138,418	0	138,418	20,546	158,964
	2012/13	138,418	0	138,418	20,546	158,964
Corporate Directors						
Children and Young People	2011/12	100,226	0	100,226	14,818	115,044
	2012/13	0	0	0	0	0
Environment	2011/12	101,445	4,177	105,622	15,581	121,203
	2012/13	105,177	0	105,177	15,581	120,758
Communities	2011/12	100,442	0	100,442	14,852	115,294
	2012/13	94,925	0	94,925	13,763	108,688
Deputy Director						
Communities	2011/12	14,719	0	14,719	2,177	16,896
	2012/13	88,319	0	88,319	13,062	101,381
Senior Council Personnel						
Head of Legal Services	2011/12	80,819	0	80,819	11,907	92,726
	2012/13	80,819	0	80,819	11,907	92,726
Head of Human Resources	2011/12	78,646	0	78,646	11,572	90,218
	2012/13	80,819	0	80,819	11,907	92,726
Head of Finance	2011/12	77,319	2,428	79,747	11,907	91,654
	2012/13	77,319	2,213	79,532	11,907	91,439
TOTAL	2011/12	692,034	6,605	698,639	103,360	801,999
TOTAL	2012/13	665,796	2,213	668,009	98,673	766,682

Note:

From 1 March 2012 Children & Young People merged with Community Services to form Communities Directorate.

9c Retirement Benefits

Under International Accounting Standards (IAS) 19 Employee Benefits, certain disclosures are required in the Authority's accounts. The reporting standard requires specific entries to the Balance Sheet and Income and Expenditure Account relating to the net asset / liability recognised in relation to the Authority's share and demands (actual and future) of the Berkshire Pension Fund.

As part of the terms and conditions of employment of its officers and other employees, the Authority offers retirement benefits. Although these benefits will not actually be payable until employees retire, the Authority has a commitment to make the payments that needs to be disclosed at the time that employees earn their future entitlement.

The Authority participates in the Local Government Pension Scheme administered by The Royal Borough of Windsor and Maidenhead for the Royal County of Berkshire Pension Fund. This is a defined benefit scheme, where retirement benefits are determined independently of the investments of the scheme and employers have obligations to make contributions where assets are insufficient to meet employee benefits. The date of the last actuarial report received by the Council was the 31 March 2013. IAS 19 requires the Authority to recognise the cost of retirement benefits in the Net Cost of Services when employees earn them, rather than when the benefits are eventually paid as pensions.

However the charge the Authority is required to make against Council tax is based on the cash payable in the year, so the real cost of retirement benefits is reversed out of the General Fund via the Movement in Reserves Statement. The following transactions have been made to the Income and Expenditure Account, in the net cost of services and the financing and investment

2011/12 £000	Local Government Pension Scheme Table 20	2012/13 £000
	Comprehensive Income and Expenditure account	
8,976	Current Service Cost	11,222
(1,408)	Past Service Cost / curtailment	(257)
7,568	Financing and investment income and expenditure	10,965
14,996	Interest Cost	15,067
(10,591)	Expected return on assets in the scheme	(9,521)
4,405	Total post employment benefit charged to the surplus or deficit on the provisions of services	5,546
11,973	Net Charge / Net surplus to the Comprehensive Income and Expenditure Account	16,511
	Movement in Reserves Statement	
(11,973)	Reversal of net charges made for retirement benefits in accordance with FRS 17	(16,511)
8,061	Actual amount charged against the General fund balance for pensions in the year	7,631

In addition to the recognised gains and losses above, actuarial gain of £1,949k (2011/12 loss of £54,979k) are included in the other Comprehensive Income and Expenditure line in the Income and Expenditure Account.

9d Assets and Liabilities in relation to retirement benefits: The net pensions to be recognised are made up of two main elements.

Liabilities: the retirement benefits that have been promised under the formal terms of a pension scheme. These liabilities are measured on an actuarial basis, estimating the future cash flows that will arise from the liabilities discounted to present values.

2011/12 £000	Funded Liabilities Table 21	2012/13 £000
273,917	Opening balance	332,188
8,976	Current service cost	11,222
14,996	Interest cost	15,067
3,117	Contributions by scheme participants	2,995
43,928	Actuarial (gains) and losses	7,186
388	Losses (gains) on curtailments	256
(3,730)	Liabilities extinguished on settlements	(799)
(8,842)	Benefits paid	(11,075)
(562)	Unfunded pension payments	(569)
332,188	Closing balance	356,471

Assets: the Authority's attributable share of the investments held in the pension scheme to cover the liabilities, these assets are valued on a 'bid value'.

2011/12 £000	Fair Value of Scheme Assets Table 22	2012/13 £000
177,844	Opening balance	177,223
10,591	Expected rate of return	9,521
(11,053)	Actuarial gains and losses	9,135
8,061	Employer contributions including unfunded	7,631
3,117	Contributions by scheme participants	2,995
(9,403)	Benefits paid	(11,644)
(1,934)	Receipt / (payment) of bulk transfer values	(286)
<u>177,223</u>	Closing balance	<u>194,575</u>

The expected return on scheme assets is determined by considering the expected returns available on the assets underlying the current investment policy. Expected yields on fixed interest investments are based on gross redemption yields as at the Balance Sheet date. Expected returns on equity investments reflect long term real rates of return experienced in the respective markets. The actual profit on scheme assets in the year was £18,656k (2011/12: a loss of £461k).

9e Scheme History: The underlying assets and liabilities for retirement benefits attributable to the Authority (including a percentage of the Berkshire County Council pension fund) at 31 March 2013 are as follows:

Present value of Scheme liabilities Table 23	2008/09 £000	2009/10 £000	2010/11 £000	2011/12 £000	2012/13 £000
Present value of Liabilities:	(203,325)	(331,922)	(273,917)	(332,188)	(356,471)
Fair value of Assets	123,964	168,260	177,844	177,223	194,575
Surplus / (deficit) in the scheme	<u>(79,361)</u>	<u>(163,662)</u>	<u>(96,073)</u>	<u>(154,965)</u>	<u>(161,896)</u>
Experience adjustments on Scheme liabilities	0	(4,828)	9,690	1,013	(559)
Experience adjustments on scheme assets	(64,780)	33,435	(3,686)	(11,053)	9,135

For consistency the assets have been shown at bid price (estimated where necessary) for the periods prior to 31 March 2011.

The liabilities show the underlying commitments that the Authority has in the long run to pay in respect of retirement benefits. However statutory arrangements for funding the deficit, allow that the deficit on the Scheme will be corrected by increased contributions over the remaining working life of employees, as assessed by the Scheme Actuary.

Liabilities have been assessed on an actuarial basis using the projected unit method, an estimate of the pensions that will be payable in future years dependent on assumptions about mortality rates, salary levels etc. The Authority's liabilities have been assessed by

Barnett Waddingham, an independent firm of actuaries, estimates for the County Council Fund being based on the latest full valuation of the scheme. The main assumptions used in their calculations are listed below:

2011/12	Principal actuarial assumptions	Table 24	2012/13
5.4%	Expected rate of return		5.4%
Mortality assumptions			
Longevity at 65 for current pensioners:			
23.0	Men		23.1
25.6	Women		25.7
Longevity at 65 for future pensioners:			
25.0	Men		25.1
27.6	Women		27.6
3.3%	Rate of Inflation		3.4%
2.5%	CPI increase		2.6%
4.5%	Rate of increase in Salaries		4.6%
2.5%	Rate of increase in Pensions		2.6%
4.6%	Rate of discounting scheme liabilities		4.7%
50.0%	Take-up of option to convert annual pension into retirement lump sum		50.0%

Assets held by the whole fund and analysed in terms of the investments in which they are held as at 31 March 2013 can be summarised as:

31/03/12		Pension fund assets	31/03/13	
£000	%	Table 25	£000	%
62,029	35%	Equities	79,776	41%
0	0%	Gilts	1,946	1%
44,306	25%	Other Bonds	40,861	21%
17,722	10%	Property	19,457	10%
3,544	2%	Cash	0	0%
49,622	28%	Alternative assets	52,535	27%
177,223	100%	Total	194,575	100%

The actuarial gains identified as movements on the Pensions reserve can be analysed into the following categories, measured as a percentage of assets or liabilities.

Return of assets	2008/09	2009/10	2010/11	2011/12	2012/13
Table 26	£000	£000	£000	£000	£000
Expected	13	8	11	11	10
Actual	52	(41)	(12)	0	(19)
Experience gains and losses on liabilities	0.00%	1.45%	(3.54%)	(0.30%)	0.16%

The Council paid an employer's contribution of £7.0m (2011/12: £7.2m). This provides members with defined benefits related to pay and service. The contribution rate is determined by the Fund's Actuary, it is based on triennial actuarial valuations. Under the Scheme Regulations, contribution rates are set to meet 100% of the overall liabilities of the

Fund. In addition, the Council is responsible for all early releases of benefit payments, these amounted to £250k (2011/12: £219k).

9f Teacher's Pension Scheme

Teachers employed by the Authority are members of the Teachers' Pension Scheme, administered by the Department for Education. The Scheme provides teachers with specified benefits upon their retirement, and the Authority contributes towards the costs by making contributions based on a percentage of members' pensionable salaries.

The Scheme is technically a defined benefit scheme. However, the Scheme is unfunded and the Department for Education uses a notional fund as the basis for calculating the employers' contribution rate paid by local authorities. The Authority is not able to identify its share of underlying financial position and performance of the Scheme with sufficient reliability for accounting purposes. For the purposes of this Statement of Accounts, it is therefore accounted for on the same basis as a defined contribution scheme.

The Council paid £5.9m (2011/12: £6.1m) to Teachers' Pensions in respect of teachers' retirement benefits, representing 16.8% of pensionable pay. There were no contributions remaining payable at the year-end.

The Authority is also responsible for all pension payments relating to added years benefits awarded together with the related increases.

(10) Related Party Transactions

The Council is required to disclose any material transactions that have taken place with related parties, bodies or individuals that could affect the decision making process within the Council. Transactions with Precepting Authorities, payments to the pension fund, levies to other bodies and Government departments are shown in the Collection Fund, notes to the Income and Expenditure Account and the Cash Flow Statement.

The list below represents the Council's material transactions over £100k with related parties during the financial year.

2011/12 £000	Related Parties Table 27	2012/13 £000
367	Corn Exchange Theatre Trust	382
260	Greenham Common Trust	122
77	Newbury Town Council	3
1040	West Berkshire Mencap	965
300	Vodafone Ltd	284
1306	Reading Borough Council	598
922	Sovereign	450
<u>4,272</u>	Total	<u>2,804</u>

Council members have declared an interest in the following organisations:

The Corn Exchange Trust
The Greenham Common community Trust
The Sovereign Housing association
The Thames Valley Police Authority
Vodafone Ltd
West Berkshire Mencap
Royal Berkshire Fire and Rescue Authority
Reading Borough Council
Newbury Town Council.

The Council has had dealings with these Organisations over £100k. No Chief Officers nor their close relations or members of the same household have disclosed any declarable transactions with the Council. This disclosure note has been prepared using the Council's Register of Members' Declarations of Interest. The Council has prepared this disclosure in accordance with its current interpretation and understanding of IAS 24 and its applicability to the public sector utilising current advice and guidance.

Central Government has effective control over the general operations of the Authority – it is responsible for providing the statutory framework with which the Authority operates, provides some of the funding and prescribes the terms of many transactions that the Authority has other parties (eg Council tax bills, housing benefits).

(11) Auditors Fees

In 2012/13 the following fees were incurred by West Berkshire Council and relate to external audit.

2011/12 £000	Audit fees Table 28	2012/13 £000
213	Fees payable to KPMG with regard to external audit services	128
(17)	Rebate from the Audit Commission with regard to external services	(11)
35	Fees payable to KPMG with regard to grants audit	21
231	Total	138

(12) Financial Instruments

The Council has adopted the CIPFA's Treasury Management in the Public Services: Code of Practice and set treasury management indicators to control key financial instrument risks in accordance with CIPFA's Prudential Code.

12a Financial Instrument balances

The investments, lending & borrowing disclosed on the Balance Sheet are made up as follows:

Financial Instrument Balances	Long Term		Short Term	
	31/03/12	31/03/13	31/03/12	31/03/13
Table 29	£000	£000	£000	£000
Cash and Investments				
Loans and receivables	0	0	3,000	0
Available-for-sale financial assets	0	0	0	0
Unquoted equity under available for sale	0	0	0	0
Cash and cash equivalents	0	0	0	0
Total Investments	0	0	3,000	0
Debtors				
Loans and receivables	0	0	0	0
Financial assets carried at contract amount	0	0	13,778	13,776
Total Debtors	0	0	13,778	13,776
Borrowings				
Financial Liabilities at amortised cost	112,638	109,262	3,251	11,381
Financial Liabilities at fair value through profit and loss	0	0	0	0
Cash and cash equivalents	0	0	653	2,006
Other Borrowing	0	0	0	0
Total Borrowings	112,638	109,262	3,904	13,387
Creditors				
Financial Liabilities at amortised cost	0	0	0	0
Financial Liabilities carried at Contract	0	0	31,139	33,446
Total Creditors	0	0	31,139	33,446

Notes:

Interest paid on long term borrowing was £3,915k (2010/2012: £3,315k)

Interest paid on the credit arrangement within the PFI contract was £1,565k (2010/2011: £793)

Interest paid on short term borrowing was £17k (2010/2011: £56k)

Total interest paid £5,497k

Interest earned on investment was £505k (2010/11 £587k)

12b Fair value of each class of financial assets and liabilities which are carried in the Balance Sheet at amortised cost is:

31/03/12		Fair value of liabilities and assets Table 30	31/03/13	
Carrying Amount £000	Fair Value £000		Carrying Amount £000	Fair Value £000
Fair value of liabilities carried at amortised cost				
20,506	28,202	PWLB Maturity Loans	20,506	29,228
67,144	81,408	Other PWLB Loans > 1 Year	64,471	84,258
24,988	24,988	Other Long term Borrowing	24,286	24,286
3,251	3,251	Short term borrowing	11,381	11,381
653	653	Cash and cash equivalents	2,006	2,006
116,542	138,502	Total Financial Liabilities	122,650	151,159
Fair value of assets carried at amortised cost				
0	0	Cash and cash equivalents	0	0
3,000	3,000	Banks and building society deposits > 3 months	0	0
3,000	3,000	Total Financial assets	0	0

Notes

Short Term Borrowing

Short term borrowing at the 31 March 2013 consisted of £8m cashflow loans of less than 1 year, £2,679k principal due to be repaid on PWLB annuity loans within one year, plus £702k principal due to be repaid within one year on the credit arrangement within the PFI waste management contract.

Long Term Borrowing

All PWLB maturity loans were inherited from the former Royal County of Berkshire in December 2006.

£64,471k PWLB of loans > 1 year as at the 31 March 2013 is the balance outstanding on annuity loans, which West Berkshire Council has taken out since April 2005, to help fund investment in capital assets, less those principal repayments which are due to be made within one year.

Other long term borrowing consists of the principal outstanding on the credit arrangement within the PFI contract which is due to be repaid over more than one year.

Cash and Cash Equivalents

The cash balance at 31 March 2013 represents bank and building society deposits of £1,537k less the value of cheques issued by the Council, which were unrepresented at that date, of £3,543k.

(13) Nature and extent of risks arising from Financial Instruments

The Council's activities expose it to a variety of financial risks, the key risks are:

- Credit risk – the possibility that other parties might fail to pay amounts due to the Council;
- Liquidity risk – the possibility that the Council might not have funds available to meet its commitments to make payments;
- Market risk - the possibility that financial loss might arise for the Council as a result of changes in such measures as interest rates movements.

Credit Risk arises from the short-term lending of surplus funds to banks, building societies and other local authorities as well as credit exposures to the Council's customers.

13a Investments

The table below summarises the nominal value of the Council's investment portfolio as at 31 March 2013 and shows that all deposits outstanding as at 31 March 2013 met the Council's credit rating criteria at that date:

Investments Table 31 Counter party	Credit rating criteria met		Balances invest as at 31/03/13				Total £000
	When placed Yes/No	On 31/03/13 Yes/No	< 1 mth £000	>1 mths <3 £000	>3 mths <6 £000	>6 mths <12 £000	
Building Societies	Yes	Yes	0	0	0	0	0
Call Accounts with UK Banks	Yes	Yes	185	0	0	0	185
Total			185	0	0	0	185

Note

£185k held in call accounts at 31 March 2013 is included in the cash and cash equivalent table.

13b Doubtful receivables

The invoiced debt has been reviewed by age to determine an appropriate provision for debts not likely to be collectable.

Balance 31/03/12 £000	Bad Debt Provision £000	Invoiced Receivables Doubtful Debt Provision Table 32	Bad Debt Provision %	Balance 31/03/13 £000	Bad Debt Provision £000
2,218	22	Current	1%	2,743	27
989	59	Over 30 days	6%	1,582	95
115	112	Over 60 days	10%	137	14
86	21	Over 90 days	25%	144	36
589	294	Between 120 to 365	50%	325	162
167	150	2010-11	90%	334	301
85	76	2009-10	90%	151	136
83	83	Earlier	100%	117	117
4,332	817			5,533	888

Housing Benefit aged debt assumed recovery is 50% for those under some form of payment scheme, otherwise 100% provision is made for those with no payment scheme and where the debt is over one year one.

13c Liquidity Risk: The Council has ready access to borrowings from the Money Markets to cover any day to day cash flow need and the Public Works Loans Board (PWL) for any purpose relevant to its statutory functions or for the purpose of the prudent management of its financial affairs. As a result there is no significant risk that the Council will be unable to raise finance to meet its commitments. The Council has safeguards in place to ensure that a significant proportion of its borrowing does not mature for repayment at any one time in the future to reduce the financial impact of re-borrowing at a time of unfavourable interest rates.

The approved prudential indicator limits for the maturity structure of debt and the limits placed on investments placed for greater than one year in duration are the key parameters used to address this liquidity risk. The Council does not normally invest for more than one

year. The maturity structure of financial liabilities and assets are as follows (at nominal value):

31/03/12 £000	Liquidity Risk Table 33	31/03/13 £000
	Loans outstanding	
87,649	PWLB loans for more than one year	84,977
24,988	Other Long Term PFI Borrowing	24,286
3,251	Temporary Borrowing	11,381
<u>115,888</u>	Total	<u>120,644</u>
3,251	Less than 1 year	11,381
42	Between 1 & 2 years	0
1,609	Between 2 & 5 years	1,104
9,309	Between 5 & 15 years	8,297
101,677	More than 15 Years	99,862
<u>115,888</u>	Total	<u>120,644</u>

13d Market Risk: The Council is exposed to interest rate risk in two different ways; the first being the uncertainty of interest paid/received on variable rate instruments, and the second being the affect of fluctuations in interest rates on the fair value of an instrument.

The Council's policy is to aim to keep a maximum of **50%** of its borrowings in variable rate loans. The treasury management team has an active strategy for assessing interest rate exposure that feeds into the setting of the annual budget and which is used to update the budget quarterly during the year. During the Financial Year and at 31 March 2013, the Council had no financial loan instruments with variable rates of interest.

(14) Heritage Assets

The Authority has two heritage assets. Neither of these assets are disclosed in the balance sheet since the cost of obtaining reasonable valuations would not be commensurate with the benefits to users of these statements.

14a The Berkshire Archives

In 1998, Berkshire County Council was abolished and succeeded by six unitary authorities. Under the terms of the Order dissolving the County Council and creating Unitary Authorities in Berkshire, the Record Office remained a county-wide service, with West Berkshire Council acting as the Archive Authority whilst due to the location of the Record Office location, Reading Borough Council was deemed, under a service level agreement, the Host Authority. All six authorities entered into a joint agreement for the funding and management of the service. This joint agreement expired on 31 March 2013, but the six partners have all agreed to renew it for a further term of fifteen years, and the formal extension to the agreement is being prepared.

The Berkshire Record Office holds archives representing 900 years of the Royal County of Berkshire's history, including records of county, district, unitary authority and parish councils, the church, magistrates' courts, schools, charities, businesses, local voluntary associations, families and individuals. Records are available for study in the Record Office search room

for administrative, legal, educational and recreational purposes, and any interested member of the public is welcome to register as a reader.

The Record Office continues to acquire documents that contribute to our knowledge of the county's past. Recent acquisitions include a fourteenth-century document from Reading Abbey, a large accumulation of records of the Englefield estate, and a facsimile of the Loyal Address presented to the Queen on the occasion of her diamond jubilee. Altogether over 200 new accessions, amounting to nearly 1000 boxes, were added to the collections in 2012/13. Recent projects have included the conservation of the records of Broadmoor Hospital (generously funded by The Wellcome Trust), the publication of a new index to our important collection of probate records (1480-1857), and a collaboration with Reading University Department of English Literature to uncover the stories of Irish internees in Reading Gaol during the first world war. Members of staff regularly give talks to local organisations about the work of the Record Office, and are happy to arrange visits for local groups.

14b West Berkshire museum collections

There has been a public museum in Newbury since 1843 but the current museum and its collections were established in 1904 when the Cloth Hall had been refurbished in memory of Queen Victoria.

The current collections cover Natural Sciences, Geology, Archaeology, Social & Local History, Fine Art, Decorative Art, Costume, Photographs and Local Studies Resources.

The majority of the collections is of local or regional significance but there are some items of national significance such as the Bronze Age material within archaeology; Civil War material within archaeology; Egyptology from the Earl of Carnarvon; some of the local history material, particularly the Kennet & Avon Canal material; the world collections material is also of national significance because it was assembled by Harold Peake, one of the Museum's first curators, to illustrate his theory of comparative archaeology. The collections of international significance include: Mesolithic material in archaeology and material relating to the Greenham Common peace camps.

The Museum collects material that supports the Sense of Place theme for audience development, exhibitions, outreach, and collection development; enabling community engagement and dialogue to reflect local communities in displays and explore individual and community identities. During 2012 there have been 34 items or groups of items accessioned into the collection. These new acquisitions have included the Newbury Challenge Cup (Greystone Cup) for football and associated medals and documents, nine runway lights from Greenham Common and pint and half-pint measure used for seeds at Charles Midwinter & Sons shop in Cheap Street, Newbury.

The Museum which ordinarily houses a major part of the collection is currently closed for redevelopment with re-opening to the general public expected in summer 2014. All the museum collections are stored at two off-site locations with the exception of a small number displayed at Shaw House.

(15) Property, Plant, Equipment (PPE) and leased assets

The following table shows the current value of the Council's fixed asset register including the movement in the fixed assets due to depreciation, revaluations, disposals, impairments and additions from the capital programme.

15a Fixed Assets

Movements in Property, Plant & Equipment 2012/13 Table 34	Land &	Plant &	Infra-	Community	Investment	Assets	TOTAL
	Buildings	Equipment	structure Assets	Assets	properties Assets	held for sale	
	£000	£000	£000	£000	£000	£000	£000
Valued at Current value							
Book Value @ 31/03/12	340,299	27,917	166,375	1,535	12,496	1,772	550,394
Revaluations	8,614	0	0	(386)	(3,395)	0	4,833
Reclassifications	8,555	0	0	(865)	(47)	0	7,643
Additions	5,650	2,515	7,578	0	34	0	15,777
Disposals	(17,221)	(92)	0	(83)	(93)	(1,672)	(19,161) *
Book Value @ 31/03/13	<u>345,897</u>	<u>30,340</u>	<u>173,953</u>	<u>201</u>	<u>8,995</u>	<u>100</u>	<u>559,486</u>
Depreciation @ 01/04/12	(43,674)	(17,120)	(46,071)	(243)	0	(465)	(107,573)
Depreciation charged to services	(12,996)	(2,865)	(5,523)	0	0	(2)	(21,386)
Depreciation on revalued assets	14,420	0	0	24	0	0	14,444
Reclassifications (re-group & transfer)	(62)	0	0	62	0	0	0
Depreciation on disposal	2,196	55	0	9	0	463	2,723
Balance @ 31/03/13	<u>(40,116)</u>	<u>(19,930)</u>	<u>(51,594)</u>	<u>(148)</u>	<u>0</u>	<u>(4)</u>	<u>(111,792)</u>
Net Book Value @ 31/03/13	<u>305,781</u>	<u>10,410</u>	<u>122,359</u>	<u>53</u>	<u>8,995</u>	<u>96</u>	<u>447,694</u>
Net Book Value @ 31/03/12	<u>296,625</u>	<u>10,797</u>	<u>120,304</u>	<u>1,292</u>	<u>12,496</u>	<u>1,307</u>	<u>442,821</u>
Revaluation reserve							
Opening	(50,529)	0	0	(12)	(4,595)	(183)	(55,319)
Movement	(33,080)	0	0	(2)	3,319	183	(29,580)
Closing	<u>(83,609)</u>	<u>0</u>	<u>0</u>	<u>(14)</u>	<u>(1,276)</u>	<u>0</u>	<u>(84,899)</u>
Assets under Construction							
Opening Balance 01/04/12	11,205	0	0	0	0	0	11,205
Movement in year							
Additions	59	0	0	0	0	0	59
Re-group	(7,643)	0	0	0	0	0	(7,643)
Disposals	(3,424)	0	0	0	0	0	(3,424)
Closing Balance 31/03/13	<u>197</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>197</u>

Note

The Land & Buildings figure on the Balance Sheet (table 06) comprises L&B as well as community assets totals
The balance listed as other (table 06) includes the Plant & Equipment and Infrastructure Assets totals

* The bulk of the disposals is the removal of two Academy schools, and as a result of a clean up exercise on the asset register a number of assets were removed.

A proportion of these properties have been revalued during the year by Hampshire County Council, Property Department in accordance with the Code of Practice issued by CIPFA and the "Red Book" (Valuation – Professional Standards 2012 edition) issued by the Royal Institution of Chartered Surveyors (RICS).

The Revaluation Reserve records the unrealised revaluation gains arising since 1 April 2007. Investment properties are assets held solely to earn rentals or for capital appreciation or both, they cannot be used for operational purposes.

Assets held for sale are those assets the Authority is actively trying to sell. This Authority has four assets held for sale which are: the Control Tower at Greenham Common, Pound Lane Depot, Taceham House and some land adjacent to the Phoenix Centre.

**Movements in Property,
Plant & Equipment
2011/12**
Table 35

	Land & Buildings £000	Plant & Equipment £000	Infra- structure Assets £000	Community Assets £000	Investment properties Assets £000	Assets held for sale £000	TOTAL £000
Valued at Current value							
Book Value @ 31/03/11	325,099	26,888	156,856	1,603	12,300	248	522,994
Revaluations	10,330	0	0	(35)	153	(148)	10,300
Book Value @ 01/04/11	335,429	26,888	156,856	1,568	12,453	100	533,294
Reclassifications (re-group & transfer)	12,459	(145)	605	(86)	325	1,672	14,830
Additions	35,347	1,174	8,914	57	163	0	45,655
Disposals	(42,936)	0	0	(4)	(445)	0	(43,385) *
Gross Book Value @ 31/03/12	340,299	27,917	166,375	1,535	12,496	1,772	550,394
Depreciation @ 01/04/11	(37,447)	(14,503)	(40,885)	(237)	0	(25)	(93,097)
Depreciation charged to services	(10,642)	(2,675)	(5,186)	(10)	0	(110)	(18,623)
Depreciation on revalued assets	994	0	0	0	0	25	1,019
Reclassifications (re-group & transfer)	297	58	0	0	0	(355)	0
Depreciation on disposal	3,124	0	0	4	0	0	3,128 *
Balance @ 31/03/12	(43,674)	(17,120)	(46,071)	(243)	0	(465)	(107,573)
Net Book Value @ 31/03/12	296,625	10,797	120,304	1,292	12,496	1,307	442,821
Revaluation reserve							
Opening	(44,190)	0	0	(11)	(4,208)	0	(48,409)
Movement	(6,339)	0	0	(1)	(387)	(183)	(6,910)
Closing	(50,529)	0	0	(12)	(4,595)	(183)	(55,319)
Assets under Construction							
Opening Balance 01/04/11	17,786	0	605	0	0	0	18,391
Movement in year	(6,581)	0	(605)	0	0	0	(7,186)
Closing Balance 31/03/12	11,205	0	0	0	0	0	11,205

Note

The Land & Buildings figure on the Balance Sheet (table 06) comprises L&B as well as community assets totals
The balance listed as other (table 06) includes the Plant & Equipment and Infrastructure Assets totals

* The bulk of the disposals is the removal of three academy schools.

All expenditure on the acquisition, creation or enhancement of Property, Plant and Equipment (PPE) is accounted for on an accruals basis and capitalised in the Balance Sheet. All PPE are included in the Balance Sheet at their fair value except for investment property (held solely to generate rental income or capital appreciation) which is held at market value.

Infrastructure assets and community assets are included at depreciated historical cost. Investment properties are revalued annually whilst all other assets are included at current value and revalued at intervals of not more than five years.

15b Capital Expenditure: The total capital expenditure for the year was £30,981k (2011/12: £40,529k).

15c Capital expenditure financing

2011/12 £000	Capital Expenditure Financing Table 36	2011/12 £000
121,368	Opening Capital Financing Requirement	154,068
	Capital Investment	
46,668	Property, Plant and Equipment	15,344
162	Investment Properties	34
7,688	Assets under construction	59
11,981	Revenue Expenditure Funded from capital under statute	15,544
	Sources of Finance	
(144)	Capital receipts	(1,781)
(21,988)	Government Grants	(16,116)
(1)	Other Grants	(114)
(52)	Revenue funding	(796)
(689)	Other internal balances and funds	(40)
(8,289)	Developers/other contributions	(5,943)
(2,636)	MRP/Loans Principal	(3,456)
154,068	Closing Capital Financing Requirement	156,803
	Explanation of Movements in Year	
0	Increase in underlying need to borrowing (supported by government financial assistance)	0
6,730	Increase in underlying need to borrowing (unsupported by government financial assistance)	2,735
0	Assets acquired under finance leases	0
25,970	Assets acquired under PFI/PPP contracts	0
32,700	Increase/ (decrease) in capital financing requirement	2,735

15d Amenities provided by the Authority are:

31/03/12 Nos	Capital Assets - Amenities Table 37	31/03/13 Nos
9	Public Conveniences	9
25	Car Parks	25
2	Industrial Properties	2
3	Farms	3
3	Civic Amenity Sites	2
8	Leisure Centres	8
13	Community Services	9
9	Museum and Libraries	10
57	Schools and associated properties	60
7	Commercial Premises	6
321	Public Open Spaces	334
10	Council Offices	10
22	Community Centres	16
3	Highways Depots	2
47	Housing operational properties	48
539	Total	544

15e Capital Assets: During the year a proportion of the Assets were revalued in line with the five year rolling programme. The one Foundation school (2011/12: three) in the district is not included in the Council's asset register but the Council is required to disclose the valuation. The fixed assets of this school are £13.6m (2012/13: £13.9m) being £11m for building and £2.6m for land.

The main items of capital expenditure in the year were as follows:

Main Items of Capital Expenditure (>£150k)	2012/13
Table 38	£000

Social Care and Housing Projects

Disabled facilities Grants	1,087
First Step loans to first time buyers	163
Alice Bye Court - Extra Care Housing	2,125

Education Projects

The Winchcombe School Remodelling	803
Chieveley Primary School	153
Little Heath School	508
Theale Primary School - Remodelling	226
Burghfield St Mary's Primary School	776
Kintbury St Mary's Primary School	745
Denefield School	3,429
Trinity School Sports Hall	205
Increaseing capacity of Thatcham and Newbury Schools	564
New Accomodation for Engaging Potential team	258
Aldermaston Primary School Expansion	546
Brookfields School KS3 Expansion	205
Improving Broadband Coverage in Schools	796
Kennet School New Hearing and Visual Impairment Unit	703
The Downs School new science block	3,251
Welford & Wickham school - New Classroom	250
Planned Maintenance in Schools	2,072

Highways Maintenance and Improvements

Land Drainage	177
Essential Maintenance of Bridges	283
Aldermaston footways & cycleway improvements	221
Highways maintenance	3,627
A338/A4 Hungerford Bridge / Charnham St	274
Lower Way, A4 to the Moores, Thatcham	194

Other Council Projects

Improvements to IT infrastructure and systems	506
Maintenance and health and safety of Council offices	477
Improvements to Leisure Centres	216

Total	<u><u>24,840</u></u>
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15f Leased AssetsCouncil as Lessor

The Council has not entered into any finance leases as a lessor.

Operating leases: The Council lets a number of properties on operating leases for the following purposes:

- Sporting and community facilities which are let to organisations such as parish councils and charities which help support the council's priorities
- Industrial and other commercial premises which help support the economic development of the area
- Other properties including farms and shared ownership dwellings

31 March 2012			Table 39a	31 March 2013		
Sporting & Community facilities	Industrial & Commercial Premises	Other	Council as lessor Operating Leases	Sporting & Community facilities	Industrial & Commercial Premises	Other
£000	£000	£000	Leases expiring:	£000	£000	£000
36	408	29	Not later than 1 year	43	404	29
148	1,223	100	Between 1 and 5 years	149	1,182	102
150	3,917	143	Between 5 and 25 years	129	4,322	136
18	3,147	60	Over 25 years	25	2,683	84
352	8,695	332		346	8,591	351

Being the future minimum lease payments receivable under non cancellable leases.

The rental income credited to the income statement was £534k (2011/12: £521k)

Council as Lessee

The Council has not entered into any finance leases as a lessee.

Operating leases: The Council has a number of leases relating to buildings, vehicles, office equipment and leisure equipment. The buildings relate to social care facilities, schools and children centres. These items are not the property of the Council and consequently are not recorded in the Balance Sheet.

31 March 2012		Table 39b	31 March 2013	
Land & Buildings	Vehicles Plant & Equipment	Council as lessee Operating Leases	Land & Buildings	Vehicles Plant & Equipment
£000	0	Leases expiring:	£000	£000
386	31	Not later than 1 year	369	73
1,281	409	Between 1 and 5 years	1,307	419
4,037	54	Between 5 and 25 years	4,423	112
741	0	Over 25 years	760	0
6,445	494		6,859	604

Being the minimum lease payments payable

The charge to the Income and Expenditure for both Land & Building and Vehicles, Plant & Equipment was £508k (2011/12: £469k) and £1,086k (2011/12: £1,175k) respectively.

(16) Investment Properties

The Following items of income and expenditure have been accounted for in the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement.

16a

2011/12 £000	Rental income Table 40	2012/13 £000
(392)	Rental income from Investment Properties	(382)
24	Direct operating expenses arising from investment properties	32
<u>(368)</u>	Net (Gain)/loss	<u>(350)</u>

There are no restrictions on the Authority's ability to realise the value inherent in its investment property or on the Authority's right to remittance of income and the proceeds of disposal. The Authority has no contractual obligations to purchase, construct, develop, maintain repair or enhance investment properties. The following table summarises the movement in the fair value of investment properties over the year.

16b

2011/12 £000	Investment Properties Table 41	2012/13 £000
12,300	Balance at start of year	12,496
163	Subsequent Expenditure	34
(445)	Disposals	(93)
	Other changes	
153	Net gains/losses from fair value adjustments	(3,396)
325	To/(from PPE)	(46)
<u>478</u>	Total other changes	<u>(3,442)</u>
<u>12,496</u>	Balance at end of year	<u>8,995</u>

(17) Private Finance Initiative – Padworth

The Council entered into a PFI contract with Veolia ES West Berkshire Ltd in March 2008 for the provision of waste collection and disposal services.

17a The contract included provision of an integrated waste management facility, built on Council owned land at Padworth Sidings. This £25.97m facility opened on 19 October 2011, and is recognised in the Balance Sheet from this month. However, whilst capital repayments actually commence from 1 April 2013 notional capital payments have been spread over the 21 years from the month of opening to the end of the PFI contract on 30 September 2032.

The future payment stream is estimated as follows:

Padworth PFI payments					
2011/12 £000	Table 42 Due within	Repayment of Liability £000	Interest £000	Service Charges £000	Total £000
18,960	Repayment in year	661	1,566	18,397	20,624
	<u>Deferred liability</u>				
20,878	Within 1 year	702	1,525	16,229	18,456
77,141	2 to 5 years	3,262	5,646	69,813	78,721
105,849	6 to 10 years	5,330	5,804	97,221	108,355
115,045	11 to 15 years	7,168	3,967	109,477	120,612
124,115	16 to 20 years	8,526	1,495	108,324	118,345
12,000	21 years plus	0	0	0	0
<u>473,988</u>		<u>25,649</u>	<u>20,003</u>	<u>419,461</u>	<u>465,113</u>

- 17b These payments have been calculated to compensate Veolia for the fair value of the services provided, the capital expenditure incurred and interest payable whilst the capital expenditure remains to be reimbursed. At the end of the contract this Padworth facility will revert back to the Council. The capital asset movement recognised by WBC with and the associated outstanding PFI liability for capital expenditure incurred by Veolia is:

31/03/12 £000	Padworth PFI Asset movements & Liabilities	Table 43	31/03/13 £000
Movement in asset value:			
0	Gross Book Value at the start of year		25,970
25,970	Additions		5,247
<u>25,970</u>	Gross Book Value at year-end		<u>31,217</u>
0	Depreciation at the start of year		0
0	Depreciation		(915)
<u>0</u>	Depreciation at year-end		<u>(915)</u>
<u>25,970</u>	Net Book Value @ 31/03/12		<u>30,302</u>
Movement in the deferred liability:			
(25,970)	Balance outstanding at the start of year		(25,649)
321	Principal repayment in year		661
<u>(25,649)</u>	Balance outstanding at the end of year		<u>(24,988)</u>
	Repayment in year		
(661)	Within 1 year		(702)
<u>(24,988)</u>	Deferred liability		<u>(24,286)</u>
<u>(25,649)</u>	Balance outstanding at year-end		<u>(24,988)</u>

The Padworth facility will revert back from Veolia to WBC at no residual cost, it is therefore considered unnecessary to make any provision for the residual cost of the asset.

(18) Inventory and Work in Progress

- 18a **Inventory** - goods and materials charged to revenue, which have not been used by the end of year, totalled £30k (2011/12: £29k) for the Nature Discovery Centre, the Museum, the Tourist Information centre and Shaw House. This stock is carried forward to be charged in the year it is used.

18b **WIP:** The contractual commitments on major capital schemes at the 31 March 2013 were as follows:

Estimated commitments at 31/03/12	Capital commitments	Estimated contract cost at 31/3/13	Contract payments		Estimated commitments at 31/03/13
			prior to 01/04/12	within 2012/13	
£000	Table 44	£000	£000	£000	£000
141	St Bartholemew's School	34,630	34,482	0	148
284	Trinity School new sports facilities	3,561	3,312	146	103
808	The Winchcombe School	5,676	4,884	695	97
2,586	Denefield School	6,830	4,239	2,462	129
51	Brookfields Special School	1,430	1,378	0	52
197	Chieveley Primary	3,001	2,803	96	102
70	Theale Green School	1,978	1,908	14	56
714	Kintbury St Mary's Primary	2,006	1,239	717	50
3,566	The Downs School-Science Block	3,972	0	3,224	748
0	Kennet School Sensory Impairment Unit	1,474	0	682	792
0	Burgfield St Mary's Primary School	1,176	0	728	448
<u>8,417</u>		<u>65,734</u>	<u>54,245</u>	<u>8,764</u>	<u>2,725</u>

(19) **Debtors**

19a **Debtors:** represents an income due within one year:

31/03/12	Debtors	31/03/13
£000	Table 45	£000
2,027	Central Government	1,832
3,172	Local Government	3,463
100	NHS	2
116	Academy	12
2,660	Collection Fund	2,664
1,659	Payments in Advance	1,624
7,072	Other Debtors	7,089
16,806	Total Debtors	16,686
(1,640)	Less provision	(2,840)
<u>15,166</u>	Total Debtors	<u>13,846</u>
0	Government Departments	38
0	Local Government	1
1,659	Other Payments in Advance	1,585
<u>1,659</u>	Total Payments in Advance	<u>1,624</u>

19b Long term debtors: are those debtors in excess of one year:

31/03/12	Long-term Debtors Table 46	31/03/12 £000	Movement £000	31/03/13 £000
0	Property Charges	0	0	0
33	Employees Car Loans	33	3	36
8	Sale of Council Houses	8	(6)	2
213	School loans	213	(193)	20
10	Other Loans and Advances	10	(2)	8
264	Total Long Term Debtors	264	(198)	66

(20) Cash and cash equivalents

The balance of Cash and Cash Equivalents is made up of the following elements:

31/03/12 £000	Cash & Cash Equivalents Table 47	31/03/13 £000
1,188	Cash held by the Authority	1,129
(4,150)	Bank current accounts	(3,320)
2,309	Short Term Deposits	185
(653)	Total	(2,006)

Bank current account figures for 31 March 2012 and 31 March 2013 represent the current account balance less the value of cheques issued by the Council which were unrepresented at that date. Short term deposits at 31 March 2013 are in the Royal Bank of Scotland Money Market Fund £56k, HBOS Deposit Account £125k and Santander Deposit Account £4k.

(21) Creditors

Creditors are payments the Authority owes and are due to be paid in the short term:

31/03/12 £000	Creditors Table 48	31/03/13 £000
10,692	Central Government	7,026
1,576	Local Government	1,099
120	NHS	95
176	Academy	5
5,479	Receipts in Advance	6,556
20,295	Other creditors	20,134
38,338	Total Creditors	34,915
	Receipts in Advance	
1,986	Central Government	999
65	Local Government	11
42	Academy	63
3,386	Other Receipts in Advance	5,483
5,479	Total Receipts in Advance	6,556

(22) Provisions, contingent liability and contingent assets

Provisions Table 49	Balance 31/03/12 £000	Receipts In Year £000	Payments in Year £000	Balance 31/03/13 £000
Crookham (extraction of minerals)	5	4	0	9
Provision for liabilities	96	1,124	(96)	1,124
Other Provisions	1,039	100	(805)	334
Total Provisions	1,140	1,228	(901)	1,467

Provisions represent the best estimate at the Balance sheet date of expenditure required to settle a known obligation.

Other Provisions includes West Berkshires Council's share of future claims against Berkshire County Council's liabilities.

Contingent Liabilities: There is one legal case awaiting recovery of legal costs. It is impossible at this time to assess what monetary amount may be recovered.

(23) Carbon Reduction Commitment Scheme

Under the CRC Energy Efficiency Scheme the Council has spent £75k on corporate premises and £105k on schools for 2011/12, which has been charged to this year's Comprehensive Income and Expenditure account.

(24) Reserves and balances

24a Usable: The Authority's usable reserves are made up as follows:

31/03/12 £000	Usable Reserves Table 50	31/03/13 £000
7,780	General Fund	8,001
1,378	Working balances	2,061
11,721	Earmarked reserves	12,586
8	Deferred Credit	2
0	Usable Capital Receipts	2,437
28,928	Capital Reserves	20,314
49,815	Total usable reserves	45,401

24b Deferred Credit: Representing sale of council houses.

24c Usable Capital Receipts: These are capital receipts, which have not been used to finance Capital expenditure or to repay debts.

24d Working Balances: This balance represents resources used for cash flow purposes that are held for consumption in the following financial year.

24e General Fund: This balance represents the total general reserve that the Council holds for non-specific items and represents the total of the General Fund and the Risk Fund.

24f Earmarked Reserves: The amount shown for Earmarked reserves is made by a number of funds and balances where the amounts are held for specific future projects.

Earmarked Reserves Table 51	31/03/12 £000	Receipts £000	Payments £000	31/03/13 £000
Total Working Balances	1,378	683	0	2,061
General Fund	7,180	0	(700)	6,480
Risk Fund	600	921	0	1,521
Total General Reserve	7,780	921	(700)	8,001
Schools Balances	5,356	79	0	5,435
Special Expenses	3	3	0	6
Self Insurance Fund	1,298	175	0	1,473
Long term commitment	1,965	0	(526)	1,439
Ex BCC Liabilities	273	0	0	273
Specific Earmarked Reserves	1,997	1,403	0	3,400
Waste Management Strategy	829	0	(269)	560
Total Earmarked Reserves	11,721	1,660	(795)	12,586
Total General Fund	20,879	3,264	(1,495)	22,648

24g School Balances:

School balances 2012/13 Table 52	Nursery	Primary	Secondary	Special	Community	All Schools	Totals
	Revenue					Capital	
	£000	£000	£000	£000	£000	£000	£000
Opening balances	58	3,079	264	277	98	1,581	5,357
Transfers to Academies	0	15	(72)	0	0	(47)	(104)
Restated balances	58	3,094	192	277	98	1,534	5,253
Movement	7	(61)	523	(107)	60	(240)	182
Closing balances	65	3,033	715	170	158	1,294	5,435
Representing							
Underspent	65	3,033	715	215	162	1,294	5,484
Overspent	0	0	0	(45)	(4)	0	(49)
Net balance	65	3,033	715	170	158	1,294	5,435

Opening balances have been restated to EXCLUDE the 2 schools who converted to academy status during the financial year. If schools under spend their delegated budgets during the year they must be allowed to carry forward the balance for use in future years. At

31 March 2013 Schools held total balances of £5,435k, of which £4,141k was revenue and £1,294k was capital.

The £5,435k is an amalgamation of unspent and overspent balances, of which £5,484k is the unspent (surplus) and £ (49) k is the overspent (deficit) revenue. One school closed with a deficit revenue balance.

West Berkshire's Schools Forum has set a recommended maximum limit for balances on schools' delegated budgets of 8% primary, and 5% secondary of the annual budget or £20,000 (whichever is greater). In line with the Scheme for Financing Schools, schools with balances in excess of these limits, are asked to explain the purposes for which their balances have been earmarked. Two schools had excess balance totalling £10k at 2012/13, compared with 19 schools totalling £261k, at the end of 2011/12. The Schools Forum will consider explanations from schools at their June 2013 meeting, and any schools retaining an excess balance outside permitted uses will have the excess balance clawed back.

- 24h Special Expenses:** holds the balances for the Closed Church Yards and Hungerford Town Footway Lighting Accounts. Precepts are raised to offset the costs of maintaining these accounts.
- 24i Supporting People Reserve:** was established to meet future reductions in the Supporting People Grant from Central Government.
- 24j Self Insurance Fund:** This Fund has been established to ensure that costs to the Council in relation to claims can be met whilst limiting the impact of higher premiums on the Council's revenue budget. The Fund is used to pay the first £250k of any property claim and the first £100k of other claims. External insurance covers the balance of claims.
- 24k Long Term Commitment:** these reserves are mainly to do with commuted sums given to the Council from developers to maintain open spaces and playgrounds over a period of time. Also included are reserves for Planning Development and Building maintenance.
- 24L Ex BCC liabilities:** represents the allocation to West Berkshire Council of ex Berkshire County Council (BCC) provisions mainly relating to insurance matters.
- 24m Specific Earmarked Reserves:** The main items included within this are items provided for in the 2012/13 financial year to support the 2012/13 budget, funds set aside for future restructuring costs and items for specific future liabilities.
- 24n Waste Management Strategy:** The fund will be used to help meet the revenue and capital costs associated with the Council's PFI arrangement for the provision of waste collection and disposal services over the twenty five year life of the contract.

(25) Unusable Reserves

31/03/11 £000	Unusable Reserves Table 53	31/03/12 £000
(3,612)	Accumulated Absences Account	(3,349)
55,319	Revaluation reserve	84,899
214,664	Capital Adjustment Account	176,214
(154,965)	Pension Reserve	(161,896)
(988)	Collection Fund	(842)
110,418	Total Unusable Reserve	95,026

25a Accumulated Absence Account: This account shows the differences that would arise on the General fund Balance from accruing compensated absences earned but not taken in the year. Statutory arrangements require that the impact on the General Fund Balance is neutralised by transfers to or from the Account. The amounts will change year on year depending on how much leave employees still have to take.

25b Revaluation Reserve: This reserve contains the gains made by the Authority arising from increases in the value of its Property, Plant and Equipment. The balance is reduced when assets with accumulated gains are:

- Revalued downwards or impaired and the gains are lost
- Used in the provision of services and the gains are consumed through depreciation, or disposed of and the gains are realised

The reserve contains only revaluation gains accumulated since 1 April 2007, the date that the Reserve was created. Accumulated gains arising before that date are consolidated into the balance on the Capital Adjustment Account.

2011/12 £000	Revaluation Reserve Table 54	2012/13 £000
48,409	Opening Balance	55,319
12,049	Upward revaluations of assets	41,409
(139)	Sold assets	(1,186)
0	Impaired assets	(4,435)
(3,382)	Academy Schools removed	(2,328)
(1,618)	Depreciation in year	(3,880)
55,319	Closing Balance	84,899

25c Capital Adjustment Account: This account holds the timing differences arising from the different arrangements for accounting for the consumption of non-current assets and for financing the acquisition, construction or enhancement of assets under statutory provisions. The account is debited with the cost of acquisition, construction or enhancement as depreciation, impairment losses and amortisations are charged to the Comprehensive Income and Expenditure Statement.

The account contains revaluation gains accumulated on Property, Plant and Equipment before 1 April 2007, the date that the revaluation reserve was created to hold such gains.

2011/12 £000	PPE - Capital Adjustment Account Table 55	2012/13 £000
247,970	Opening Balance	214,664
51	Revenue contribution to capital	796
111	Capital receipts	1,781
20,899	Internally funded cap programme	9,050
2,317	Minimum Revenue Provision / Loans Principal	3,456
9,832	Capital financing of REFCUS	13,163
(11,981)	REFCUS Assets charged	(15,544)
(18,624)	Depreciation	(21,363)
1,618	Historic cost depreciation adjustment	3,879
(3,721)	Write out asset values on disposal	(2,761)
139	Revaluation reserve re sold assets	1,186
(882)	Impaired assets	(6,134)
0	Assets removed in clean up exercise	(5,314)
0	Assets removed in change of procedure	(5,639)
(33,218)	Academy schools removed	(14,927)
153	Revaluations Investment Properties	(79)
<u>214,664</u>	Closing Balance	<u>176,214</u>

25d Pension Reserve: The Pension Reserve absorbs the timing differences arising from the different arrangements for accounting for post employment benefits and for funding benefits in accordance with statutory provision. Post employment benefits are accounted for in the Comprehensive Income and Expenditure Statement as benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the costs. However, statutory arrangements require benefits earned to be financed as the Authority makes employer's contributions to pension funds or eventually pay any pensions for which it is directly responsible.

25e Collection Fund Adjustment Account: This account shows the differences arising from the recognition of council tax income in the Comprehensive Income and Expenditure Statement as it falls due from council tax payers compared with the statutory arrangements for paying across amounts to the General Fund from the Collection Fund.

2011/12 £000	Collection Fund Adjustment Account Table 56	2012/13 £000
(359)	Opening Balance	(988)
(629)	Amount by which council tax income credited to the Comprehensive Income and Expenditure Statement is different from council tax income calculated for the year in accordance with statutory requirements	146
<u>(988)</u>	Closing Balance	<u>(842)</u>

(26) Unapplied Capital Grants, Contributions and Receipts

The Council is required to split capital grants and contributions into those which have been used finance Capital expenditure, and those which are still unapplied. The following table shows the amounts which were unapplied at the start of the year, how much has been used during the year and the amount left unapplied at the end of the year.

Unapplied Capital Grants and Contributions	Opening Balance 31/03/12 £000	New Grants and Contributions £000	Grants repaid to funding body £000	Amount applied to fund Capital Expenditure £000	Closing Balance 31/03/13 £000
Table 57					
Section 106 and SPG Contributions	(14,457)	(2,374)	0	5,732	(11,099)
Capital Grants	(14,471)	(12,051)	0	17,307	(9,215)
Grants & other contributions unapplied	(28,928)	(14,425)	0	23,039	(20,314)
Grants with Conditions	0	(1,944)	493	0	(1,451)

(27) General Fund Deficit Reconciliation to Revenue Activities Net Cash Inflow

2011/12 £000	Net Cashflow Table 58	2012/13	
		£000	£000
21	General Fund (Surplus) / Deficit	0	
	Non Cash Transactions		
23,644	Contribution to/(from) Reserves		21,447
	Items on an accruals basis		
34	(Increase)/Decrease in Stock	(1)	
1,804	(Increase)/Decrease in Debtors	1,320	
(4,850)	Increase/(Decrease) in Creditors	(3,423)	
			(2,104)
<u>20,653</u>	Items classified outside Revenue Activities		<u>19,343</u>
<u>20,653</u>	Net cashflows from operating activities		<u>19,343</u>

(28) Cash flow Reconciliation to Balance Sheet

Cash flow reconciliation Table 59	31/03/12 £000	Movement £000	31/03/13 £000
Temporary Borrowing	3,251	8,124	11,375
Temporary Investments	(3,000)	3,000	0
Cash and cash equivalents	(653)	(1,353)	(2,006)

(29) Disclosure of Deployment of Dedicated Schools Grant

The Council's expenditure on schools is funded primarily by grant monies provided by the Department for Education, the Dedicated Schools Grant (DSG). The DSG allocation is based on the number of pupils recorded in the January school census. An element of DSG is recouped by the Department to fund academy schools in the Council's area. DSG is ringfenced and can only be applied to meet expenditure properly included in the Schools Budget, as defined in the School Finance (England) Regulations 2011.

The Schools Budget includes elements for a range of educational services provided on an authority-wide basis (mainly for children educated out of maintained school settings including special needs placements and pupil referral units) and for the Individual Schools Budget, which is divided into a budget share for each maintained school.

Details of the deployment of DSG receivable for 2012/13 are as follows:

Deployment of Dedicated School Grant Table 60	Central Expenditure £000	Individual Schools Budget £000	Total £000
Final DSG for 2012/13 before Academy recoupment			115,386
Academy figure recouped for 2012/13			(23,070)
Total DSG after Academy recoupment for 2012/13			92,316
Brought forward from 2011/12			1,576
Carry forward to 2013/14 agreed in advance			0
Agreed initial budgeted distribution in 2012/13	10,432	83,460	93,892
In year adjustments	(3,389)	3,389	0
Final budgeted distribution for 2012/13	7,043	86,849	93,892
Less Actual central expenditure	(6,282)		(6,282)
Less Actual ISB deployed to schools		(86,854)	(86,854)
Plus Local Authority contribution for 2012/13	0	0	0
Carry forward to 2013/14	761	(5)	756

(30) Adjustments between Accounting Basis and Funding Basis under Regulation

This note details the adjustments that are made to the total comprehensive income and expenditure recognised by the Authority in the year in accordance with the proper accounting practice to the resources that are specified by statutory provisions as being available to the Authority to meet future capital and revenue expenditure.

- 2012/13 Table page year end 31 March 2013 page 61
- 2011/12 Table page year end 31 March 2012 page 62

(31) Amounts reported for Resource Allocation Decisions

The analysis of income and expenditure by service on the face of the Comprehensive Income and Expenditure Statement is that specified by the Best Value Accounting Code of Practice. However, decisions about resource allocation are taken by the Authority's Members on the basis of budget reports analysed across directorates. These reports are prepared on a different basis from the accounting policies used in the financial statements. In particular:

- No charges are made in relation to capital expenditure (whereas depreciation, revaluation and impairment losses in excess of the balance on the revaluation reserve and amortisations are charged to services in the Comprehensive Income and Expenditure Statement).
- The cost of retirement benefits is based on cash flows (payments of employer's pension's contributions) rather than current service cost of benefits accrued in the year.

- 2012/13 Table page year end 31 March 2012 page 63
- 2011/12 Table page year end 31 March 2011 page 64

Notes to the Core Financial Statements

Adjustment between Accounting Basis and Funding Basis under Regulation	General Fund Balance	Deferred Credit	Useable Capital Receipts Reserve	Capital Grants Unapplied Account	Movement in		Total Authority Reserves
					Usable Reserves	Unusable Reserves	
2012/13 Table 61	£000	£000	£000	£000	£000	£000	£000
Adjustments primarily involving the Capital Adjustment Account:							
Reversal of items debited or credited to the Comprehensive Income and Expenditure Statement:							
Depreciation	29,462	0	0	0	29,462	(29,462)	0
<i>Being charges for depreciation and revaluation losses of non-current assets-</i>							
Investments	79	0	0	0	79	(79)	0
<i>Being movements in the fair value of investment properties</i>							
Grants applied	5,624	0	0	(23,039)	(17,415)	17,415	(0)
<i>Being capital grants and contributions applied</i>							
Revenue funded	15,544	0	0	0	15,544	(15,544)	0
<i>Being revenue expenditure funded from capital under statute</i>							
Disposals	2,761	0	0	0	2,761	(2,761)	0
Removal of Academies	14,927	0	0	0	14,927	(14,927)	0
Removal re clean up exercise	10,953	0	0	0	10,953	(10,953)	0
<i>Being amounts of non-current assets write off on disposal or sale as part of the gain/loss on disposal to the Income and Expenditure Statement</i>							
Insertion of items not debited or credited to the Comprehensive Income and Expenditure Statement							
Statutory provision	(3,456)	0	0	0	(3,456)	3,456	0
<i>Being statutory provision for the financing of capital investment</i>							
Capital expenditure	(796)	0	0	0	(796)	796	0
<i>Being capital expenditure charged against the General Fund and HRA balances</i>							
Adjustments primarily involving the Capital Grants Unapplied Account							
Grants unapplied	(14,425)	0	0	14,425	0	0	0
<i>Being capital grants and contributions unapplied credited to the Comprehensive Income and Expenditure Statement</i>							
Adjustments primarily involving the Capital Receipts Reserve							
Cash transfer	(4,212)	(6)	4,218	0	0	0	0
<i>Being transfer of cash proceeds credited as part of the gain/loss on disposal to the Comprehensive Income and Expenditure Statement</i>							
Capital Receipts	0	0	(1,781)	0	(1,781)	1,781	0
<i>Being use of the Capital Receipts Reserve to finance new capital expenditure</i>							
Adjustment primarily involving the Pensions Reserve							
Reversals	16,511	0	0	0	16,511	(16,511)	(0)
<i>Being reversal of items relating to retirement benefits debited or credited to the Comprehensive Income and Expenditure Statement</i>							
Pension contributions	(7,631)	0	0	0	(7,631)	7,631	0
<i>Being employer's pension contributions and direct payments to pensioners payable in year</i>							
Adjustment primarily involving the Collection Fund Adjustment Account							
Council tax income	(146)	0	0	0	(146)	146	(0)
<i>Being amount by which council tax income credited to the Comprehensive Income and Expenditure Statement is different from council tax income calculated for the year in accordance with statutory requirements</i>							
Adjustments primarily involving the Accumulated Absences Account							
Remuneration	(262)	0	0	0	(262)	262	0
<i>Being amount by which officer remuneration charged to the Comprehensive Income and Expenditure Statement on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements</i>							
Total	64,933	(6)	2,437	(8,614)	58,750	(58,750)	(0)
<i>Total Adjustments between accounting basis and funding basis under regulations</i>							

Notes to the Core Financial Statements

Adjustment between Accounting Basis and Funding Basis under Regulation		General Fund Balance	Deferred Credit	Useable Capital Receipts Reserve	Capital Grants Unapplied Account	Movement in		Total Authority Reserves
						Usable Reserves	Unusable Reserves	
2011/12	Table 62	£000	£000	£000	£000	£000	£000	£000
Adjustments primarily involving the Capital Adjustment Account:								
Reversal of items debited or credited to the Comprehensive Income and Expenditure Statement:								
Depreciation		19,507	0	0	0	19,507	(19,507)	0
<i>Being charges for depreciation and revaluation losses of non-current assets</i>								
Investments		(153)	0	0	0	(153)	153	0
<i>Being movements in the fair value of investment properties</i>								
Grants applied		111	0	0	(32,399)	(32,288)	32,288	0
<i>Being capital grants and contributions applied</i>								
Revenue funded		11,981	0	0	0	11,981	(11,981)	0
<i>Being revenue expenditure funded from capital under statute</i>								
Disposals		3,721	0	0	0	3,721	(3,721)	0
Removal of Academies		36,600	0	0	0	36,600	(36,600)	0
<i>Being amounts of non-current assets write off on disposal or sale as part of the gain/loss on disposal to the Income and Expenditure Statement</i>								
Insertion of items not debited or credited to the Comprehensive Income and Expenditure Statement								
Statutory provision		(760)	0	0	0	(760)	760	0
<i>Being statutory provision for the financing of capital investment</i>								
Capital expenditure		(51)	0	0	0	(51)	51	0
<i>Being capital expenditure charged against the General Fund and HRA balances</i>								
Adjustments primarily involving the Capital Grants Unapplied Account								
Grants unapplied		(23,967)	0	0	23,967	0	0	0
<i>Being capital grants and contributions unapplied credited to the Comprehensive Income and Expenditure Statement</i>								
Adjustments primarily involving the Capital Receipts Reserve								
Cash transfer		(80)	(11)	91	0	0	0	0
<i>Being transfer of cash proceeds credited as part of the gain/loss on disposal to the Comprehensive Income and Expenditure Statement</i>								
Capital Receipts		0	0	(111)	0	(111)	111	0
<i>Being use of the Capital Receipts Reserve to finance new capital expenditure</i>								
Adjustment primarily involving the Pensions Reserve								
Reversals		11,973	0	0	0	11,973	(11,973)	0
<i>Being reversal of items relating to retirement benefits debited or credited to the Comprehensive Income and Expenditure Statement</i>								
Pension contributions		(8,061)	0	0	0	(8,061)	8,061	0
<i>Being employer's pension contributions and direct payments to pensioners payable in year</i>								
Adjustment primarily involving the Collection Fund Adjustment Account								
Council tax income		629	0	0	0	629	(629)	0
<i>Being amount by which council tax income credited to the Comprehensive Income and Expenditure Statement is different from council tax income calculated for the year in accordance with statutory requirements</i>								
Adjustments primarily involving the Accumulated Absences Account								
Remuneration		(484)	0	0	0	(484)	484	0
<i>Being amount by which officer remuneration charged to the Comprehensive Income and Expenditure Statement on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements</i>								
Total		50,966	(11)	(20)	(8,432)	42,503	(42,503)	0
<i>Total Adjustments between accounting basis and funding basis under regulations</i>								

Notes to the Core Financial Statements

Directorate Expenditure for the year ended 31 March 2013

Comprehensive Income and Expenditure Statement (CI&ES) Table 63	Communities £000	Environment £000	Resources £000	Below the line items £000	Total £000
Fees, charges & other service income	(17,109)	(9,634)	(5,297)	(1,398)	(33,438)
Government grants	(103,621)	(2,394)	(51,853)	0	(157,868)
Total Income	(120,730)	(12,028)	(57,150)	(1,398)	(191,306)
Employee expenses	29,777	12,538	12,124	824	55,263
Other operating expenses	160,021	34,032	58,057	7,099	259,209
Total operating expenses	189,798	46,570	70,181	7,923	314,472
Net Cost of Services	69,068	34,542	13,031	6,525	123,166

Reconciliation to Net Cost of Services in Comprehensive Income and Expenditure Statement

Cost of Services in Service Analysis	123,166
Add services not included in main analysis	0
Amounts not included in the analysis but included in the Comprehensive Income and Expenditure Statement	(7,572)
Amounts included in the analysis but not included in the Comprehensive Income and Expenditure Statement	76,573
Net Cost of Services in Comprehensive Income and Expenditure Statement	192,167

Reconciliation to Subjective Analysis	Service Analysis £000	Amounts included in the analysis but not included in the CI&ES £000	Amounts not included in the analysis but included in the CI&ES £000	Allocation of support service recharges £000	Net Cost of Services £000	Corporate Amounts £000	Total £000
Fees, charges & other service income	(33,438)	2,860	0	0	(30,578)	0	(30,578)
Interest and investment income	0	0	(505)	0	(505)	0	(505)
Income from council tax	0	0	0	0	0	(82,179)	(82,179)
Government grants and contributions	(157,868)	4,641	0	0	(153,227)	(59,068)	(212,295)
Total Income	(191,306)	7,501	(505)	0	(184,310)	(141,247)	(325,557)
Employee expenses	55,263	3,334	0	8,148	66,745	0	66,745
Other service expenses	259,209	9,901	0	2,884	271,994	5,097	277,091
Support Service recharges	0	0	0	(12,464)	(12,464)	0	(12,464)
Depreciation, amortisation, impairment and disposal	0	55,837	(1,445)	1,432	55,824	0	55,824
Interest Payments	0	0	(5,497)	0	(5,497)	8,467	2,970
Precepts & Levies	0	0	(125)	0	(125)	125	(0)
Gain / Loss on Disposal of Fixed Assets	0	0	0	0	0	(1,445)	(1,445)
Total operating expenses	314,472	69,072	(7,067)	0	376,477	12,244	388,721
Surplus or deficit on the provision of services	123,166	76,573	(7,572)	0	192,167	(129,003)	63,164

Notes to the Core Financial Statements

Directorate Expenditure for the year ended 31 March 2012

Comprehensive Income and Expenditure Statement (CI&ES) Table 64	Children & Young people £000	Adult Social Services £000	Environment £000	Chief Executive £000	Below the line items £000	Total £000
Fees, charges & other service income	(3,854)	(7,640)	(7,092)	(3,366)	(1,426)	(23,378)
Government grants	(115,060)	(4,336)	(3,438)	(49,048)	0	(171,882)
Total Income	(118,914)	(11,976)	(10,530)	(52,414)	(1,426)	(195,260)
Employee expenses	16,641	15,463	10,502	10,882	1,772	55,260
Other operating expenses	129,177	45,852	30,645	53,976	4,809	264,459
Support Service Recharges						0
Total operating expenses	145,818	61,315	41,147	64,858	6,581	319,719
Net Cost of Services	26,904	49,339	30,617	12,444	5,155	124,459

Reconciliation to Net Cost of Services in Comprehensive Income and Expenditure Statement

Cost of Services in Service Analysis	124,459
Add services not included in main analysis	0
Add amounts not included in the analysis but included in the Comprehensive Income and Expenditure Statement	75,030
Remove amounts included in the analysis but not included in the Comprehensive Income and Expenditure Statement	<u>(4,389)</u>
Net Cost of Services in Comprehensive Income and Expenditure Statement	195,100

Reconciliation to Subjective Analysis	Service Analysis £000	Amounts included in the analysis but not included in the CI&ES £000	Amounts not included in the analysis but included in the CI&ES £000	Allocation of support service recharges £000	Net Cost of Services £000	Corporate Amounts £000	Total £000
Fees, charges & other service income	(22,791)	(267)	0	0	(23,058)	0	(23,058)
Interest and investment income	(587)	0	0	0	(587)	0	(587)
Income from council tax	0	0	0	0	0	(82,301)	(82,301)
Government grants and contributions	(171,882)	8,773	0	0	(163,109)	(69,232)	(232,341)
Total Income	(195,260)	8,506	0	0	(186,754)	(151,533)	(338,287)
Employee expenses	55,260	493	0	7,710	63,463	0	63,463
Other service expenses	264,459	13,151	0	3,156	280,766	7,248	288,014
Support Service recharges	0	0	0	(12,730)	(12,730)	0	(12,730)
Depreciation, amortisation, impairment and disposal	0	52,880	(99)	1,864	54,645	(368)	54,277
Interest Payments	0	0	(4,164)	0	(4,164)	3,577	(587)
Precepts & Levies	0	0	(126)	0	(126)	126	0
Gain / Loss on Disposal of Fixed Assets	0	0	0	0	0	(99)	(99)
Total operating expenses	319,719	66,524	(4,389)	0	381,854	10,484	392,338
Surplus or deficit on the provision of services	124,459	75,030	(4,389)	0	195,100	(141,049)	54,051

Collection Fund Income and Expenditure Account

As collection authority, West Berkshire is responsible for the billing and recovery of Council tax and Non Domestic Rates. Such transactions are required to be shown separately from the provision of services by the Council.

2011/12 £000	Collection Fund Income & Expenditure Account Table 65	notes	2012/13	
			£000	£000
	Income			
(94,541)	Council Tax	1	(95,206)	
(80,276)	National Non-domestic rates	2	(81,159)	
(431)	Government Grants	3	(431)	
(175,248)	Total Income			(176,796)
	Expenditure			
	Precepts & Demands:	4		
82,616	West Berkshire Council		83,014	
9,880	Thames Valley Police Authority		9,905	
3,564	Royal Berkshire Fire Authority		3,573	
96,060				96,492
(366)	Transfer to General Fund in respect of estimated distribution of deficit in respect of Council Tax	5		(959)
	Non-Domestic Rates:			
79,295	Payments to the pool	2	79,402	
251	Costs of collection		255	
79,546				79,657
9	Provision for non-payment of Council Tax	6		(97)
730	Provision for non-payment of NNDR	7		1,502
175,979	Total Expenditure			176,595
731	Deficit/(surplus)			(201)
418	Deficit brought forward			1,149
731	Deficit/(surplus) for year			(201)
1,149	Deficit carried forward			948

Collection Fund Account

(1) Council Tax

A system of charging revenue called Council Tax (based on property) was introduced on 1 April 1993 and replaced the Community Charge (based on people).

2011/12 £000	Council Tax Table 66	2012/13	
		£000	£000
103,911	Opening Debit	104,765	
0	Plus additional debit	0	
103,911			104,765
0	Less reduced debit	(20)	
(2,619)	Exemptions	(2,715)	
(6,659)	Discounts	(6,738)	
(91)	Disabled relief	(86)	
(9,369)			(9,559)
94,542	Net Closing Debit		95,206

(2) National Non-Domestic Rates

As from 1 April 1994 each Authority received its National Non-Domestic rates (NNDR) income direct from the central pool rather than it passing through the Collection Fund. The entry in the Collection Fund relates to the collection fund contribution to the pool.

2011/12 £000	National Non-Domestic Rates Table 67	2012/13	
		£000	£000
83,664	Opening Debit	90,662	
1,306	Plus additional debit	1,271	
84,970			91,933
(2,634)	Less empty and revalued properties	(3,292)	
(16)	Interest payments to the pool	(43)	
2,543	Transitional relief	(1,019)	
(4,509)	Mandatory relief	(6,324)	
(78)	Discretionary relief	(96)	
(4,694)			(10,774)
80,276	Net Closing Debit		81,159
251	Costs of Collection		255
730	Contribution to Bad Debt Provision		1,502
79,295	Net Contribution to pool		79,402
80,276			81,159

The opening debit is arrived at by multiplying the total rateable value by the rate poundage (43.3 pence in the pound).

(3) Government Grants

A £431k (2011/12: 431k) grant with respect to Ministry of Defence properties was credited to the collection fund.

(4) Precepts & Demands

Under Council Tax, parishes are required to precept on the district who in turn precept on the Collection Fund. Thames Valley Police and Royal Berkshire Fire and Rescue Service precept directly on the Collection Fund.

(5) Transfer to the General Fund

This represents a transfer to the General Fund in respect of the estimated surplus on the Collection Fund as at 31 March 2012. The deficit is shared between the precepting bodies, West Berkshire Council received £824k (2011/12: £314k), the Thames Valley Police £99k (2011/12: £38k) and the Fire Authority £36k (2011/12: £14k).

(6) Provision For Non Payment of Council Tax

A provision has been established to allow for the non-payment of Council tax.

2011/12 £000	Non-payment of Council Tax Provision Table 68	2012/13 £000
150	Opening Balance	150
9	Transfer from / (to) Income & Expenditure Account	(97)
(9)	(Write Offs) / Write Back in the Year	97
<u>150</u>	Closing Balance	<u>150</u>

(7) Provision for non-payment of NNDR

2011/12 £000	Non-payment of NNDR Provision Table 69	2012/13 £000
543	Opening Balance	543
730	Transfer from the Income and Expenditure Account	1,502
(730)	(Write Offs) in the Year	(1,045)
<u>543</u>	Closing Balance	<u>1,000</u>

(8) Council Tax Base

The Council's tax base is calculated by reference to the number of properties in particular value bands within the District. The number of properties is adjusted for single person occupancy, empty properties, disabled use etc to arrive at a total for each band. Each band is then converted to a band D equivalent to determine the tax base.

Council Tax Base Table 70	Band	Net Dwellings £0.00	Multiplier	Band D Equivalent £0.00
Disabled	A	1.00	5/9	0.56
up to £40,000	A	1,866.50	6/9	1,244.34
over £40,000 up to £52,000	B	5,148.80	7/9	4,004.62
over £52,000 up to £68,000	C	16,861.75	8/9	14,988.23
over £68,000 up to £88,000	D	15,669.10	9/9	15,669.10
over £88,000 up to £120,000	E	9,572.50	11/9	11,699.71
over £120,000 up to £160,000	F	6,137.75	13/9	8,865.63
over £160,000 up to £320,000	G	4,033.75	15/9	6,722.91
over £320,000	H	626.45	18/9	1,252.90
				64,448.00
Adjustment for losses on collection			x	0.996
				<u>64,190.21</u>

Glossary

Academy (School) - is a type of school that is independent of Local Education Authority control but remains publicly funded

Accruals basis - Accounting for income and expenditure during the financial year in which they are earned or incurred, not when money is received or paid.

Actuary - A person or firm who analyses the assets and future liabilities of a pension fund and calculates the level of employers' contributions needed to keep it solvent.

Amortised Cost: Most financial instruments (whether borrowing or investment) are valued in 2011/12 on an amortised costs basis using the effective interest rate (EIR) method.

Audit Commission - The independent public body responsible for ensuring that public money is spent economically, efficiently, and effectively in the areas of local government, housing, health, criminal justice, and fire and rescue services.

Best Value - Delivering economy, efficiency and effectiveness to secure continuous service improvement – 'providing the quality services you want at a price you are willing to pay'.

Book value - The value of a fixed asset, such as a building or machine, as recorded in an organisation's books. It is the lower of the depreciated cost and the recoverable amount. The recoverable amount is the higher of the value in use and the net realisable amount.

Capital adjustment account - An account that reflects the difference between the cost of fixed assets consumed and the capital financing set aside to pay for them.

Capital expenditure - Expenditure on the acquisition or creation of a fixed asset or expenditure that adds to and does not merely maintain the value of an existing fixed asset.

Capital programme - A list of capital projects approved to start in a specified financial year.

Capital receipt - Proceeds from the sale of capital assets (e.g. land, buildings and equipment).

Capitalisation - Treatment of expenditure as capital rather than as revenue (see also capital expenditure).

CIPFA - Chartered Institute of Public Finance and Accountancy

Collection fund - An account maintained by a district council recording the amounts collected in council tax.

Community asset - An asset that the Council intends to hold forever, that has no determinable useful life, and that may have restrictions on its disposal. Examples of community assets are parks and historic buildings.

Contingency provision - A sum included usually as a central provision within the budget to meet expenditure where timing and scale are uncertain.

Contingent liabilities - A potential liability that is uncertain because it depends on the outcome of a future event.

Contracts Rules of Procedure – the rules apply in every case where the Council enters into an agreement with another party for the supply of goods, materials or services to, or the execution of work for, the Council.

Corporate and Democratic Core - Has two elements: the costs of corporate management are the infrastructure overheads which allow services to be provided and information required for public accountability and the democratic representation costs relating to all aspects of members' activities.

Council tax - A domestic property tax based on capital values with a personal element (a 25% discount for single-adult households). Each property is allocated to one of eight tax bands according to its capital value.

Creditor - An individual or body to which the Council owes money at the Balance Sheet date.

Current asset - An asset that is realisable or disposable within less than one year without disruption to services.

Current liability - A liability that is due to be settled within one year.

Debtor - An individual or body that owes money to the Council at the Balance Sheet date.

Dedicated Schools Grant (DSG) - A Government grant that can only be used to fund expenditure within the schools' budget.

Deferred contributions and Government grant accounts - Accounts that reflect the value of fixed assets in the Balance Sheet that are financed by specific Government grants or external contributions.

Defined benefit pension scheme - A pension scheme in which a pensioner's benefits are specified, usually relating to their length of service and final salary.

Deposit - Receipt held that is repayable in prescribed circumstances.

Depreciated replacement cost - Relating to fixed assets, the current replacement costs adjusted for depreciation. This method of valuation is used when it is not practical to estimate the open market value for the existing use of a specialised property.

Depreciation - The measure of the wearing out, consumption, or other reduction in the useful economic life of a fixed asset, whether arising from use, the passage of time or obsolescence through technological or other changes.

Developers' contribution - If a development derives special benefit from highway works, developers can be required to contribute towards the costs. They arise mainly as a result of agreements under section 278 of the Highways Act 1980.

Discretionary increase in pension payments - This increase arises when an employer agrees to the early retirement of an employee other than for reasons of ill health and agrees to pay pension benefits based on more years than he or she actually worked.

Dividends - Income to the Pension Fund on its holdings of UK and overseas shares.

Earmarked reserve - See Reserve.

Fair value - the amount for which an asset could be exchanged or a liability settled, assuming that the transaction was negotiated between parties knowledgeable about the market in which they are dealing and willing to buy/sell at an appropriate price, with no other motive in their negotiations other than to secure a fair price.

Finance lease - Under this type of lease, the risks and rewards of ownership of the leased goods transfer to the lessee (the organisation paying the lease).

Financial instruments - Any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another.

Financial Reporting Standard (FRS) - Accounting standards that govern the treatment and reporting of income and expenditure in an organisation's accounts.

Financial Rules of Procedure - outlines how West Berkshire should transact business

Fixed asset - An asset that yields benefits to the local authority and the services it provides for a period of more than one year.

Foundation schools - A category of school that receives its funding from the Council but owns its land and buildings and employs its own staff.

General Fund - The accumulated credit balance on the General Fund. It is the excess of income over expenditure in the Income and Expenditure Account after adjusting for movements to and from reserves and other non-cash items. This balance is needed as a cushion against unforeseen expenditure.

Government grant released - The reduction in the value of a Government grant deferred when the corresponding fixed asset is depreciated or disposed of.

Historical cost - The amount originally paid for a fixed asset.

Impairment loss - A loss arising from an event that significantly reduces an asset's value. An example is physical damage or a fall in market value.

Infrastructure asset - Fixed assets that cannot be taken away or transferred, and whose benefits can only be obtained by continued use of the asset created. Examples of infrastructure assets are carriageways and footpaths.

Internal trading account - A service within the Council that operates on a trading basis with other parts of the Council.

International Financial Reporting Standards (IFRS) - International accounting standards that govern the treatment and reporting of income and expenditure in an organisation's accounts, which came fully into effect from 1 April 2010.

Local Government Pension Scheme (LGPS) - The LGPS is a nationwide scheme for employees working in local government or working for other employers participating in the Scheme and for councillors.

- Long-term borrowing** - A loan repayable in more than one year from the Balance Sheet date.
- Long-term debtor** - An individual or body that owes money to the Council that is not due for payment within one year from the Balance Sheet date.
- National business rates** - Charges collected by district councils from non-domestic properties, at a national rate in the pound set by the Government. The proceeds are pooled nationally and redistributed to areas in proportion to their population.
- Net assets** - The amount by which assets exceed liabilities (same as net worth).
- Net Book Value** - The original cost of the item less accumulated depreciation for the item.
- Net operating expenditure** - Gross expenditure less fees and charges for services and specific grants but before the deduction of revenue support grant, national business rates and council tax income.
- Non-current assets** - An asset which is not easily convertible to cash or not expected to become cash within the next year.
- Non-distributed costs** - Overheads for which no user directly benefits and which are therefore not split between services.
- Non-operational asset** - A fixed asset held by the Council but not directly occupied, used or consumed in the delivery of services. Examples of non-operational assets are investment properties, heritage assets or assets that are surplus to requirements, pending sale or development.
- Operational asset** - A fixed asset held and occupied, used or consumed by the Council in the direct delivery of services.
- Operational lease** - Under this type of lease, the risks and rewards of ownership of the leased goods stay with the lessor (the company leasing out the goods).
- Past service cost** - For a defined benefit pension scheme, the increase in the present value of the scheme's liabilities related to employee service prior periods arising in the current period as a result of the introduction of, or improvement to, retirement benefits.
- Pooled budget** - Partners contribute a set amount of money to form a separate budget. The purpose and scope of the budget is agreed at the outset and then used to pay for relevant services and activities.
- Post Balance Sheet event** - Events that occur between the Balance Sheet date and the date when the Statement of Accounts is authorised for issue.
- Precept** - The demand made by the County Council on the collection funds maintained by the district councils for council taxpayers' contribution to its services.
- Private equity** - Mainly specialist pooled partnerships that invest in private companies not normally traded on public stock markets – these are often illiquid (i.e. not easily turned into cash) and higher-risk investments that should provide high returns over the long term.
- Private Finance Initiative (PFI)** - Contracts typically involving a private sector entity (the operator) constructing or enhancing property used in the provision of a public service, and operating and maintaining that property for a specified period of time. The operator is paid for its services over the period of the arrangement.
- Projected unit actuarial method** - One of the common methods used by actuaries to calculate a contribution rate to the LGPS, which is usually expressed as a percentage of the members' pensionable pay.
- Provisions** - An estimated figure within the accounts for liabilities that are known to exist but cannot be measured accurately.
- Realised capital resources** - Usable capital resources arising mainly from the disposal of fixed assets.
- Related party during the financial period** - Two or more parties are related when:
- one party has direct or indirect control over the other party
 - the parties are subject to common control from the same source
 - one party has influence over the financial and operational policies of the other party to the extent that the other party may not be able to pursue its own interests at all times
 - influence from the same source results in one of the parties entering into a transaction that is against its own separate interests.

Reserve - The Council's reserves fall into two categories. The 'unearmarked' reserve is the balance on the General Fund. An 'earmarked' reserve is an amount set aside in the Council's accounts for specific purposes.

Residual life - The assumed remaining life of a fixed asset used in calculating depreciation.

Revaluation reserve - Records unrealised net gains from asset revaluations after 1 April 2007.

Revenue contributions to capital - The use of revenue funds to finance capital expenditure.

Revenue expenditure - The operating costs incurred by the Council during the financial year in providing its day-to-day services. It is distinct from capital expenditure on projects that benefit the Council over a period of more than one financial year.

Revenue Support Grant (RSG) - Government financial support that does not have to be spent on a particular service. It is based on the Government's assessment of the Council's spending need, its receipt from national business rates and its ability to generate income from the council tax.

RICS Red Book - contains the valuation standards, mandatory rules, best practice guidance and related commentary for all RICS members undertaking asset valuations.

Scheme for Financing Schools – Sets out the financial relationship between the Authority and the maintained schools which it funds.

Service Reporting Code of Practice for Local Authorities (SeRCOP) - The code of practice containing a standard definition of services and total cost so that spending comparisons can be consistent between local authorities; was formally known as the Best Value Accounting Code of Practice (BVACOP).

Short-term investments - An investment that is readily realisable.

Specific grants - Central Government grants to finance a particular service.

Stocks - Goods that are acquired in advance of their use in providing services or their resale.

Straight-line basis - Dividing a sum equally between several years.

Useful life - Period over which the Council will benefit from the use of a fixed asset.

Work in progress - A product or service that is incomplete at the end of the year and is due to be recharged to an external body.

Write-off - Elimination of an asset or liability over a defined period, usually by means of charging or crediting the revenue account.

Abbreviations

AGS	Annual Governance Statement
AONB	Area of Outstanding Nature Beauty
CIPFA	Chartered Institute of Public Finance and Accountancy
DSG	Dedicated Schools Grant
FIAA	Financial Instruments Adjustment Account
FRICS	Fellow of The Royal Institute Of Chartered Surveyors
FRS	Financial Reporting Standard
HRA	Housing Revenue Account
IAS	International Accounting Standards
IAS 16	Accounting for Property, Plant and Equipment
IFRS	International Financial Reporting Standards
IT	Information Technology
NBV	Net Book Value
NNDR	National Non-Domestic Rate
PFI	Private Finance Initiative
PWLB	Public Works Loans Board
RICS	Royal Institute of Chartered Surveyors
RSG	Revenue Support Grant
SoA	Statement of Accounts
SORP	Statement of Recommended Practice
SeRCOP	Service Reporting Code of Practice, formally the Best Value Accounting Code of Practice
VAT	Value Added Tax
WBC	West Berkshire Council

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Title of Report:	Refresh of the Council's Petitions Protocol
Report to be considered by:	Council
Date of Meeting:	19 September 2013
Forward Plan Ref:	C2563

Purpose of Report: To refresh the Council's Petitions Protocol in accordance with the agreed timescales for doing so and to consider a proposal from the Liberal Democrat Group for adjusting the threshold for triggering a debate at full Council.

Recommended Action:

1. To propose some minor amendments to Appendix C to Part 13 Codes and Protocols of the Council's Constitution.
2. To consider an amendment from the Liberal Democrat Group to the threshold for triggering a debate at Full Council.
3. To make a recommendation to Full Council in respect of these amendments.

Reason for decision to be taken:

1. It was agreed at the time the Petitions Protocol was adopted that it would be reviewed in September 2013.
2. To consider a request from the Liberal Democrat group in relation to thresholds.

Other options considered: None

Key background documentation: None

The proposals will also help achieve the following Council Strategy principles:

- CSP7 - Empowering people and communities**
- CSP9 - Doing what's important well**

The proposals contained in this report will help to achieve the above Council Strategy priorities and principles by: ensuring that the constitution is up to date, accords with the relevant legislation and is in line with best practice.

Portfolio Member Details	
Name & Telephone No.:	Councillor Gordon Lundie
E-mail Address:	glundie@westberks.gov.uk
Date Portfolio Member agreed report:	8 th August 2013

Contact Officer Details	
Name:	Moira Fraser
Job Title:	Democratic and Electoral Services Manager
Tel. No.:	01635 519045
E-mail Address:	mfraser@westberks.gov.uk

Implications

- Policy:** Will Require Appendix C to Part 13 (Codes and Protocols) to be amended.
- Financial:** None – will be undertaken within existing resources
- Personnel:** None
- Legal/Procurement:** Will require changes to the Constitution in accordance with relevant Local Government Acts
- Property:** None
- Risk Management:** None
- Corporate Board's Recommendation:** Corporate Board supported the proposals.

Is this item relevant to equality?	Please tick relevant boxes	Yes	No
Does the policy affect service users, employees or the wider community and:			
• Is it likely to affect people with particular protected characteristics differently?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
• Is it a major policy, significantly affecting how functions are delivered?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
• Will the policy have a significant impact on how other organisations operate in terms of equality?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
• Does the policy relate to functions that engagement has identified as being important to people with particular protected characteristics?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
• Does the policy relate to an area with known inequalities?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Outcome (Where one or more 'Yes' boxes are ticked, the item is relevant to equality)			
Relevant to equality - Complete an EIA available at www.westberks.gov.uk/eia		<input type="checkbox"/>	<input checked="" type="checkbox"/>
Not relevant to equality		<input checked="" type="checkbox"/>	<input type="checkbox"/>

Is this item subject to call-in?	Yes: <input type="checkbox"/>	No: <input checked="" type="checkbox"/>
If not subject to call-in please put a cross in the appropriate box:		
The item is due to be referred to Council for final approval		<input checked="" type="checkbox"/>
Delays in implementation could have serious financial implications for the Council		<input type="checkbox"/>
Delays in implementation could compromise the Council's position		<input type="checkbox"/>
Considered or reviewed by Overview and Scrutiny Management Commission or associated Task Groups within preceding six months		<input type="checkbox"/>
Item is Urgent Key Decision		<input type="checkbox"/>
Report is to note only		<input type="checkbox"/>

Executive Report

1. Introduction

- 1.1 The Council adopted a procedure for dealing with representations at a full Council meeting on the 23 September 2010 (The protocol is set out in Appendix C to Part 13 Codes and Protocols in the Council's Constitution). At the time of adoption it was agreed that the scheme would be revisited in September 2013. Since the inception of the revised procedure the Council has received 51 petitions.
- 1.2 No major issues have been experienced with the protocol and therefore only a small number of amendments have been proposed to the procedures for dealing with petitions as set out in Appendix A to this report.
- 1.3 In accordance with the Council's Constitution a debate can be triggered at full Council if a petition of 5,000 or more signatures is submitted (see paragraph 1.4(e) of the Protocol). Where a matter affects no more than two wards this requirement is reduced to 500 signatures per ward at the discretion of the Monitoring Officer.
- 1.4 The Liberal Democrat Group are requesting that the threshold for triggering a debate at full Council for matters affecting more than two wards be reduced to 1,500 signatures, in line with the thresholds set by many other local authorities.
- 1.5 The current Protocol for managing petitions at Council meetings allows the petition organiser to attend Council and address Members for up to 5 minutes on the subject matter. This is a unique situation in that members of the public are not permitted to address Council under any other circumstances.

2. Proposals

- 2.1 It is recommended that Members consider and where appropriate amend the Petitions Protocol in line with the suggested changes set out in Appendix A to this report.
- 2.2 Consideration be given to reducing the threshold for triggering a debate at full Council from 5,000 signatures to 1,500 signatures in line with the thresholds of the other Berkshire unitary authorities as set out below.

Authority census)	signatures required	population (2011
Windsor	1,000	144,600
Bracknell	1,500	113,205
Reading	1,500	155,700
Slough	1,500	140,200
Wokingham	1,500	154,400
West Berkshire	5,000	153,800

3. Equalities Impact Assessment Outcomes

3.1 This item is not relevant to equality.

4. Conclusion

4.1 The Liberal Democrat Group are of the opinion that this amendment would enable the people in West Berkshire to bring to Full Council matters that are important to them, and to hear the councillors debate these issues in a public meeting. The lower number of signatures required to trigger a debate would, in their opinion, encourage the engagement of the local population with politics.

Appendices

Appendix A – Procedures for Dealing with Representations

Consultees

Local Stakeholders: Not applicable

Officers Consulted: Andy Day, Gillian Durrant

Trade Union: Not applicable

Appendix C

Procedure Rules for Dealing with Representations

1. Petitions

1.1 Introduction

- (a) This is the Petition Scheme for West Berkshire Council made under Section 11(1) of the [Local Democracy, Economic Development and Construction Act 2009](#) ('The 2009 Act').
- (b) The Scheme was [originally](#) approved at the full meeting of West Berkshire Council on 23 September 2010 and is available on the Council's website.
- (c) The Council ~~may reviewed~~ ~~ise~~ the Scheme [at the full Council meeting on the 19 September 2013, under the legislation](#). [In line with best practice the scheme will be](#) ~~The scheme will be~~ reviewed in September 2013~~6~~ or such earlier time as may be required.
- (d) The purpose of this scheme is to establish a clear process for petitions submitted to West Berkshire Council to be handled in accordance with the legislation (Sections 10-22 of the 2009 Act).
- (e) ~~The Council recognises the need to help citizens communicate their needs and concerns about local issues.~~ [The Council welcomes petitions and recognises that they are one way in which people can let the Council know about their concerns.](#) Petitions have a long tradition and can be useful in suggesting levels of support for various proposals. West Berkshire Council has long had procedures in its Constitution for Ward Councillors and members of the public to bring petitions to the Council by various means. This Petition Scheme merely clarifies, extends and strengthens those procedures, in accordance with 2009 Act.
- (f) Advice on petitions can be sought from different departments across the Council but enquiries should in the first instance be directed to the Head of Strategic Support, West Berkshire Council, Market Street Offices, Market Street, Newbury, RG14 5LD, via the telephone on (01635) 42400 or email petitions@westberks.gov.uk.

1.2 What is a Petition?

- (a) West Berkshire Council defines a petition as 'any communication which is signed or sent to us on behalf of a number of people'. For practical purposes, there is normally a minimum requirement of at least **50 signatories** before it is treated as a petition.

Exceptions can be made in special cases at the discretion of the Council's Monitoring Officer.

- (b) Whilst the Council is keen to hear from people who live, study or work in West Berkshire, this is not a requirement. A petition from 50 visitors about, for example, the quality of leisure facilities in the district would qualify under the Petition Scheme.
- (c) A petition must include:
 - (i) **A clear and concise statement of the concerns and what West Berkshire Council is being asked to do.**
The subject matter must relate to the West Berkshire District or to something which the Council has responsibility for or over which it has influence. Where the petition relates to a matter which is the responsibility of another public authority the Council will ask the petition organiser whether they would like to redirect the petition to that authority. Where the petition relates to a matter over which West Berkshire Council has no influence or responsibility, the petition will be returned to the petition organiser with an explanation for that decision.
 - (ii) **The name and contact details of the 'petition organiser'.** This should normally be the person ~~to whom the Council will contact to explain how the Council will respond to the petition.~~
~~correspondence about the petition will be addressed.~~ This can be either a postal address or an email address. This need not appear on the website. If the lead signatory chooses to relinquish their role as petition organiser another signatory can and must be elected as lead signatory.
 - (iii) **The names of at least 50 valid petitioners (in most cases this will mean that they live, work or study in West Berkshire),** which may include the petition organiser. In some instances it would be appropriate to require fewer signatures but this will be at the discretion of the Council's Monitoring Officer. On a paper petition actual signatures from each petitioner would be preferable but this is not essential. Petitioners will be required to provide verifiable details that they live, work or study in West Berkshire. Signatures from others (e.g. visitors) may be considered if they are relevant to the issue in the petition subject. These details need not be published.
 - (iv) For certain types of petition, the number of petitioners will be higher (see sections below 'A Petition for Debate' and 'A Petition to Hold an Officer to Account')
 - (v) If a petition is produced in response to a consultation that the Council is conducting on a specific matter,

please clearly identify the consultation it relates to, to enable the petition to be handled along with other responses to these matters. (see paragraph 1.3.a below)

- (d) Petitions which are considered to be vexatious, abusive or otherwise inappropriate (e.g. relating to information on an individual(s)) will not be accepted.
- (e) In the period immediately before an election or a referendum Council Officers may need to deal with the petition differently. The reason will be explained to the petition organiser.
- (f) Where the guidelines are not followed the Council may decide not to do anything further with the petition.

1.3 Submitting a Petition

- (a) When a petition is submitted in response to a consultation by West Berkshire Council, or to a planning or licensing application it should be directed to the return address specified in the consultation details or in the public notice regarding the application. This will ensure it is considered at the appropriate time in relation to the matter in which it was intended to be considered.
- (b) For all other petitions, there is a choice of means of submitting them.
 - (i) **Paper petitions** should be addressed to the Head of Strategic Support, West Berkshire Council, Market Street Offices, Market Street, Newbury RG14 5LD,
 - (ii) **email petitions** should be sent to petitions@westberks.gov.uk. The Petitions Officer will send an acknowledgement that the petition has been received within five clear working days.
 - (iii) **Online petitions** can be submitted by following this link www.westberks.gov.uk/petitions. The Council will issue a formal acknowledgement within five clear working days of the initial submission. During this time the Petitions Officer will act as a 'moderator' and establish if there are any difficulties. The Petitions Officer will contact the organiser and endeavour to resolve these issues so that the petition can open for signatures. Petitioners signing the online petition will be required to provide verifiable details (including: names, addresses and postcodes).
 - (iv) **Presented to a meeting of the Executive.** These meetings take place on a six weekly basis, dates and times can be found on the [Executive Meetings](#) page of the [Council's website](#).

Comment [m1]: Do we want to retain the ability to produce on line petitions.

Where notice of a petition is given to the Head of Strategic Support by 10.00am seven clear working days before the meeting, details will be included in the summons or agenda. Members of the public may speak for up to five minutes on that petition at the meeting. No further debate shall take place unless the relevant body receives a report on the matter. The petitioner will be notified within three clear working days as to where the petition will be referred. However, if the petition relates to a matter on the agenda for the meeting of the Executive, it shall be dealt with at that meeting.

- (v) Petitions can also be submitted by Elected Members at Full Council meetings. Dates and times can be found on the [Council Meetings](#) page of the [Council's website](#).
- (c) The petition, however it is submitted, will be entered on the Council's petitions website. The website will be regularly updated with information concerning the progress of the petition and this information will be publicly viewable. Whenever possible we will also publish all correspondence relating to the petition (all personal details will be removed). The Petition will remain open for 90 calendar days unless otherwise agreed with the Petition Organiser.
- (d) Petitioners will be notified, within 10 clear working days of receipt of the completed/closed petition, what the Council plans to do with the petition and when they could expect to hear from the Council again. If the petition has enough signatures to trigger a Council debate or a senior Officer giving evidence (see 1.4 (e) and (f)) then the acknowledgement will confirm this and tell you when the meeting will take place. Relevant Ward Councillors will be notified in writing that a petition has been submitted which particularly affects their Ward(s).
- (e) The Council has a duty to verify signatories to all petitions, using publicly available databases. This is to prevent the misuse of personal information by petition organisers, for example the use of names, email addresses or signatures without permission of the person – or the use of non-existent persons' names.
- (f) Petitions relating to planning and licensing applications will normally be received by Officers during the planning or licensing consultation process. Normal deadlines to these consultations apply. Petitions received after the deadlines will not be accepted.
- (g) If the petition forms part of a statutory process, or where there is an existing appeal mechanism in place (for example council tax banding) other procedures will apply.
- (h) Petitions cannot be a duplicate or a near duplicate of a similar petition received or submitted within the last 12 months.

Field Code Changed

Field Code Changed

1.4 Types of Petition and next steps

- (a) There are five different types of petition which are outlined below. How the Council deals with a petition will depend on which category it falls into:
- Ordinary Petitions
 - Consultation Petitions
 - Statutory Petitions
 - Petitions for Debate
 - Petitions to Hold an Officer to Account
- (b) **Ordinary Petitions.** These are petitions which do not fall into any of the following specific petition categories. Please note that any petitions raising the issue of possible Councillor mis-conduct will be taken as complaints arising under the Local Government Act 2000 [and the Localism Act 2011](#) and will be reported to the Standards Committee and not dealt with under this Petition Scheme.
- (c) **Consultation Petitions.** These are petitions in response to an invitation from the Council to comment on a particular proposal, policy or application. For example, planning or licensing applications or proposals concerning speed limits. Consultation petitions which are received by the closing date of the consultation will be reported at the relevant meeting or to the relevant person taking the decision in question. This will not be impacted on by this process.
- (d) **Statutory Petitions.** Certain Acts of Parliament require the Council to consider petitions. Examples of statutory petitions include those for a directly-elected Mayor or for a review of Parish Councils. When a Statutory Petition is submitted then it will be processed in accordance with statutory requirements.
- (e) **Petitions for Debate.** For a petition to be reported to a Full Council meeting for debate by the elected Members of West Berkshire Council, it must contain a minimum of **5,000** petitioners. Where a petition relates to a local issue, affecting no more than two electoral wards in West Berkshire, this requirement may be reduced to **500 per ward at the discretion of the Monitoring Officer.**
- (f) Where a Full Council meeting debate is triggered by a petition, the Petition Organiser or their nominated spokesperson will have up to five minutes to present their petition and the petition will then be discussed by Councillors for a maximum of 15 minutes. The Council may decide to take the action the petition suggests, not to take the action requested for reasons put forward in the debate or to commission a further investigation into the matter.
- (g) **Petitions to Hold an Officer to Account.** For a petition to be considered at a meeting of the Overview and Scrutiny

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Management Commission (OSMC) where an Officer identified either by name or by post will be required to answer questions on a particular matter, the petition will need to contain a minimum of **750 petitioners**. Where a petition relates to a local issue, affecting no more than two electoral wards in West Berkshire, this requirement may be reduced to **500 at the discretion of the Monitoring Officer**.

A petition falling into this category must relate to the Chief Executive, a Corporate Director or a Head of Service. Please note that where a petition raises issues of competence or misconduct, the petition will be referred to the Chief Executive (or the Head of Human Resources in the case of the Chief Executive) for consideration under the Council's Capability Procedure and/ or Disciplinary Procedure. Such petitions will not be dealt with under this Petition Scheme.

1.5 The Petitions Website

- (a) West Berkshire Council keeps a petitions webpage at ~~[link to be activated on 15 December]~~ www.westberks.gov.uk/petitions. When a petition is received, the Petitions Officer will open a new public file on the website within 10 clear working days and place in that file the subject of the petition, the date it was received and the number of petitioners. This will not apply to Planning and Licensing petitions which will be dealt with under the relevant processes
- (b) The petition organiser's name and contact details will only be included on the website if the organiser has requested this.
- (c) Once it has been determined who within West Berkshire Council will consider the petition and when that consideration will take place, this information will be entered on the website and sent to the petition organiser at the same time.
- (d) As soon as the petition has been considered, the Council's decision will be notified to the petition organiser and put on the website within five clear working days of the decision being taken.

1.6 Ward Councillors and petitions

- (a) All Petitions will be notified to all Council Members, upon receipt unless resolved directly as in paragraph 1.7(c). This is to ensure that Council Members are informed as to the receipt and progress of **all** petitions that affect them as Ward Members, because **all** petitions could in theory end up as Petitions for Debate.
- (b) Where a Petition appears to affect not more than two Wards, unless a Member challenges this within 10 working days, the Petitions Officer will inform the organiser that a reduced number of signatures is sufficient to make the Petition come to Full Council for Debate, if requested.

- (c) Nothing in the Petitions Scheme affects the right of Ward Members to present Motions to Full Council for debate. Such Motions may be based upon Petitions that fail to reach the required number of signatures under this Scheme.
- (d) When a petition is referred to a person or body within the Council who has the authority to take a decision on the subject matter, the Ward Member(s) representing any affected ward(s) will be invited to attend and address the person or body making the decision for no more than five minutes (each), immediately after the petition organiser

1.7 Process when a petition is received

When a petition is received by West Berkshire Council:

- (a) Within five clear working days of its receipt, the Petitions Officer will acknowledge receipt to the petition organiser. The Ward Councillor will be notified of the submission. The Petitions Officer will open a new public file for the petition on the petitions website. The petition file will include:
 - the subject matter of the petition;
 - the date the petition was received and the closing date for receipt of additional signatures;
 - the number of petitioners (this will be updated weekly);
 - the action being taken by the Council to consider the matter including the date of any public meeting.
- (b) The name and contact details of the petition organiser will only be included if requested.
- (c) In some instances the Petitions Officer may be able to resolve the petitioners' request directly by getting the relevant Executive Member or eOfficer to take direct action. An example of this could be a case of fly-tipping. The Petitions Officer will then ask the petitions organiser whether they consider the matter to have been resolved.
- (d) Unless the matter has been resolved directly as described in 1.7c above, the Petitions Officer will within ten clear working days of receipt of the petition provide a response to the petition organiser which sets out:
 - who the petition will be reported to for consideration;
 - when and where that consideration will take place;
 - the number of signatures required for the petition to be debated at Full Council under 1.4(e).
 - an invitation for the petition organiser or their nominated representative to attend and address the meeting for up to five minutes on the issue covered by the petition.

- NB The invitation to the petition organiser or their nominated representative to address that meeting is in addition to any other existing public speaking rights at that meeting. This does not apply to Planning and Licensing petitions which are dealt with under separate processes.
- (e) When responding to the petitions organiser (1.7d), the Petitions Officer will also forward the same information to the relevant Executive and Shadow Executive Members and Ward Councillors.
- (f) The Petitions Officer is responsible for updating the website so that progress in dealing with the petition can be tracked.
- (g) At this point the process varies depending on the different type of petition.

1.8 Process when a Consultation Petition is received

- (a) Submitted in response to an invitation from the Council to contribute on a particular proposal or application. Consultation Petitions will be reported to the relevant person or body at the meeting when they are due to take the decision on that application, appeal or proposal. The Council's Constitution sets out who will take different types of decisions under the Scheme of Delegation, terms of reference of Committees, Commissions and Sub-Committees.
- (b) All planning and licensing applications (except where powers are delegated to officers under the Constitution) will be determined by the relevant Planning Committee or Licensing Sub-Committee and Traffic Regulation Orders by Individual Decision of the Executive Member for Highways and Transport where objections to the orders are received.

1.9 Process when a Statutory Petition is received

Where a petition is submitted under a specific statute, for example a petition for a directly-elected Mayor, it will be reported to the next available meeting of the Council, in accordance with the requirements of the statute in question.

1.10 Process when a Petition for Debate is received

- (a) Petitions for Debate will be reported to the next scheduled meeting of Council unless the matter is deemed urgent, in which case an Extraordinary meeting of Council may be convened. Petitions will not be considered at the Annual Meeting of Council or at Extraordinary Meetings of Council unless they are specifically arranged to consider the subject matter of the petition.
- (b) The petition organiser will be invited to address the meeting for up to five minutes on the subject of the petition.

1.11 Process when a Petition to hold an Officer to Account is received

- (a) Petitions to hold an officer to account will be reported to the next convenient meeting of the Overview and Scrutiny Management Commission (OSMC).
- (b) In advance of the Commission meeting, the petition organiser will be invited to submit a list of questions the organiser would like to put to the Officer at the meeting. These questions will be provided to the Chairman and Vice Chairman of the Commission, who will decide whether they are appropriate, and to the Officer concerned, in advance of the meeting.
- (c) At the meeting of the OSMC, the Chairman will invite the petition organiser to address the Commission for a maximum of five minutes on the issue. The relevant officer will then be asked to respond to the Commission on the subject matter of the petition. OSMC Members may question the officer and the Chairman may invite questions from the petition organiser to be put to the Officer through the Chairman.

1.12 Process when an Ordinary Petition is received

The Petitions Officer will arrange for each ordinary petition to be reported to the next convenient meeting of the Executive, Council, Committee, Commission or Sub-Committee of Council which has the power to take a decision on the matter.

1.13 Meetings considering a petition

- (a) Petitions which do not relate to an ordinary item of business will be considered before the normal business of the meeting.
- (b) Petitions will be considered in the order in which they were received unless the Chairman of the Committee/Commission decides otherwise.
- (c) A maximum of 30 minutes is permitted for the discussion of petitions prior to the normal business of each meeting. Any petitions not considered in this time will be held over to the next meeting.
- (d) Petitions which do relate to a particular item of business will be taken with that item, in the order of business outlined on the agenda.
- (e) The person or Committee making the decision may invite a relevant officer to set out the background to the issue before inviting the petition organiser to speak for up to five minutes. The Executive Member / Chairman may then ask questions of the petition organiser and invite any relevant Ward Councillors present to speak on the subject for up to minutes each. The Executive Member / Chairman will then invite a relevant officer to advise the meeting, after which the matter will be opened to debate by the Committee. In the case of an Individual Executive

Member Decision, the Executive Member will proceed to take a decision. Possible decisions may be:

- to determine the matter;
 - to refer the matter for investigation and report back; or
 - to refer the matter up to a meeting of Council, Executive or a higher Committee for determination.
- (f) In the case of a decision by an Executive Member, the Petitions Officer will notify the petition organiser of the decision within five clear working days, advising that if the organiser is not satisfied with that decision, the matter could be reported to the next meeting of the Overview and Scrutiny Management Commission for review (see section 1.14 below).
- (g) At each stage of the process in section 1.13, the Petitions Officer will enter the relevant information on the website as it is sent to the petitions organiser.

1.14 Appeal to a Scrutiny Committee/Commission

- (a) If the petition organiser is not satisfied with the outcome of the Council's consideration of the petition, the petition organiser may appeal to the Overview and Scrutiny Management Commission by notifying the Petitions Officer of their intention to appeal. The Petitions Officer must receive notification of intention to appeal within 28 clear working days of the petitions organiser being notified of the Council's decision on the petition.
- (b) Within five clear working days of receipt of intention to appeal the Petitions Officer:
- will determine which is the relevant Scrutiny Committee/Commission;
 - will notify the petition organiser of the date, time and place of the next convenient meeting of that Scrutiny Committee/Commission; and
 - will invite the petition organiser to attend that meeting and address the Committee/Commission for up to five minutes on why the Council's decision on the petition is considered to be inadequate.
- (c) At the meeting of the Scrutiny Committee/Commission:
- the Committee/Commission will invite the petition organiser to make representations and explain why it is thought the Council's response is inadequate (no more than five minutes);
 - the Committee/Commission will invite relevant Ward Councillors to make representations on the matter (no more than five minutes each);

- the Committee/Commission cannot overturn the decision, but can make recommendations for the Executive Member/Executive to consider.

1.15 Petition Organiser

- Petition organisers will receive acknowledgement of receipt of the petition within five clear working days of its receipt by West Berkshire Council.
- When the petition is not accepted for consideration, the Petitions Officer will advise the petition organiser of the grounds for rejection.
- Where the petition is accepted for consideration, the Petitions Officer will advise the petition organiser who will consider the petition, the date, time and place of the meeting at which it will be considered, and will invite the petition organiser to address the meeting for up to five minutes. This information will be notified to the petition organiser within ten clear working days of receipt of the petition by West Berkshire Council. The petition organiser may be asked questions on the subject matter of the petition at the meeting
- The petition organiser may nominate another person to address the meeting on their behalf.
- The Petitions Officer will keep the petition organiser regularly updated with developments on the petition and notify them of the outcome of the petition's consideration in writing within five clear working days of the decision.
- The petition organiser must notify the Petitions Officer of the intention to appeal to the Scrutiny Committee/Commission against the decision relating to the petition within 28 days of being notified of that decision. The appeal must be submitted in writing. The petition organiser or their nominated representative may attend and address the meeting of the Scrutiny Committee/Commission for up to five minutes to explain why West Berkshire Council's decision on the petition is considered to be inadequate.

1.16 Petitions not being reported

- Duplicate petitions.** Where more than one petition is received in time for a particular meeting each supporting the same outcome on the same matter, each petition organiser will be treated independently but only the organiser of the first petition received will be invited to address the relevant meeting.
- Repeat petitions.** A petition will not normally be considered where it is received or submitted within 12 months of another petition being considered by West Berkshire Council on the same matter.

- (c) **Rejected petitions.** Petitions will not be considered if, in the opinion of the Petitions Officer, they are rude, offensive, defamatory, scurrilous, vexatious, time-wasting or do not relate to something which is the responsibility of West Berkshire Council, or over which West Berkshire Council has some influence.

Agenda Item 9.

Title of Report:	Amendments to the Constitution - Scheme of Delegation
Report to be considered by:	Council
Date of Meeting:	19 September 2013
Forward Plan Ref:	C2709

Purpose of Report: To review and amend sections of the Scheme of Delegation in light of recent legislative changes.

Recommended Action: To discuss the amendments and any additional changes required prior to the report being discussed at Full Council.

Reason for decision to be taken: To ensure that the Council has adjusted the scheme in light of legislative changes

Other options considered: None

Key background documentation: None

The proposals will also help achieve the following Council Strategy principles:

- CSP7 - Empowering people and communities**
- CSP9 - Doing what's important well**

The proposals contained in this report will help to achieve the above Council Strategy principles by:

Ensuring that the Constitution is up to date

Portfolio Member Details

Name & Telephone No.:	Councillor Gordon Lundie - Tel (01488) 73350
E-mail Address:	glundie@westberks.gov.uk
Date Portfolio Member agreed report:	

Contact Officer Details

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Job Title:	Democratic and Electoral Services Manager
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Implications

Policy:	Will require changes to the Constitution
Financial:	None – will be undertaken within existing resources.
Personnel:	None
Legal/Procurement:	Will require the Constitution to be updated
Property:	None
Risk Management:	None

Is this item relevant to equality?	Please tick relevant boxes	Yes	No
Does the policy affect service users, employees or the wider community and:			
• Is it likely to affect people with particular protected characteristics differently?		<input type="checkbox"/>	<input checked="" type="checkbox"/>
• Is it a major policy, significantly affecting how functions are delivered?		<input type="checkbox"/>	<input checked="" type="checkbox"/>
• Will the policy have a significant impact on how other organisations operate in terms of equality?		<input type="checkbox"/>	<input checked="" type="checkbox"/>
• Does the policy relate to functions that engagement has identified as being important to people with particular protected characteristics?		<input type="checkbox"/>	<input checked="" type="checkbox"/>
• Does the policy relate to an area with known inequalities?		<input type="checkbox"/>	<input checked="" type="checkbox"/>
Outcome (Where one or more 'Yes' boxes are ticked, the item is relevant to equality)			
Relevant to equality - Complete an EIA available at www.westberks.gov.uk/eia			<input type="checkbox"/>
Not relevant to equality			<input checked="" type="checkbox"/>

Is this item subject to call-in?	Yes: <input type="checkbox"/>	No: <input checked="" type="checkbox"/>
If not subject to call-in please put a cross in the appropriate box:		
The item is due to be referred to Council for final approval		<input checked="" type="checkbox"/>
Delays in implementation could have serious financial implications for the Council		<input type="checkbox"/>
Delays in implementation could compromise the Council's position		<input type="checkbox"/>
Considered or reviewed by Overview and Scrutiny Management Commission or associated Task Groups within preceding six months		<input type="checkbox"/>
Item is Urgent Key Decision		<input type="checkbox"/>
Report is to note only		<input type="checkbox"/>

Executive Report and Summary

1. Introduction

- 1.1 Following an internal audit of the Management of the Constitution in 2010 it was noted that one of the responsibilities of the Finance and Governance Group is to have ownership of the Council's Constitution. The content of the Local Code of Corporate Governance says that there will be an annual review of the operation of the Constitution.
- 1.2 A timetable has now been established for the Finance and Governance Group to review individual sections of the Constitution and a number of Officers have been involved in revising specific parts of the Constitution. This report proposes amendments to Part 3 of the Constitution, the Scheme of Delegation.
- 1.3 The Scheme of Delegation summarises which part of the decision-making process (e.g. the Council, Executive, the Area Planning Committees, Licensing Committee/Sub-Committee, the Standards Committee and the Personnel Committee) is responsible for which function. This Scheme also sets out the extent to which the powers and duties of the Council are delegated to Officers.
- 1.4 All Directors and Heads of Service have been asked to advise of any changes they require to the Scheme of Delegation to ensure that the Council's Constitution is as up to date as possible. The report proposes a small number of changes for the Council to consider. These are set out below.
- 1.5 The following key changes have been made to the document by Officers:
- (1) *Head of Care Commissioning, Housing and Safeguarding*
 - (a) Typographical errors corrected in paragraphs 3.8.2 and 3.8.5;
 - (b) Paragraph 3.8.6 amended to delegated authority to the Head of Service to exercise the duties set out in the Housing Act 1996;
 - (c) To insert the duties arising from the Council having to act as a shareholder following the introduction of the Energy Act 2011.
 - (2) *Head of Culture and Environmental Protection*
 - (a) To make a number of small adjustments to the legislative acts listed in paragraph 3.15.3;
 - (b) Clarification of paragraph 3.15.5
 - (3) *Delegation to Specific Directors*
 - (a) Paragraph 3.3.6 added to delegate authority to the Corporate Director (Environment) to enable him to deal with operational matters relating to the Integrated Waste Management Contract in order to achieve improvements to quality and efficiency.

2. Proposals

2.1 It is proposed that the revised Scheme of Delegation be approved.

3. Equalities Impact Assessment Outcomes

3.1 This item is not relevant to equality.

4. Conclusion

4.1 The report is a required update to take cognisance of legislative changes.

Appendices

Appendix A – Part 3 of the Constitution (Scheme of Delegation)

Consultees

Local Stakeholders: Not consulted

Officers Consulted: All Heads of Service and Corporate Directors

Trade Union: Not consulted

Part 3

Scheme of Delegation

Document Control

Document Ref:	WB/P&C/MF/2008-11	Date Created:	May 2007
Version:	<u>10</u>	Date Modified:	<u>September 2013</u>
Revision due			
Author:	Moirra Fraser – Democratic and Electoral Services Manager		
Owning Service	Strategic Support		

Deleted: 9

Deleted: July

Change History

Version	Date	Description	Change ID
2	June 2008	Updated to incorporate new legislation and to apply the scheme to officers in two services	
2.1	Dec 2008	Paragraph 3.15.1	
3	Dec 2010	Entire document revised to align functions following Senior Management Review and to make amendments in line with changes to legislation	
4	October 2011	Entire document revised	
5	March 2012	Entire document revised to align functions following Senior Management Review and to make amendments in line with changes to legislation. Approved at Council meeting on 1 March 2012.	
6	May 2012	Changes arising from the introduction of the Localism Act	
7	Sept 2012	Added Paragraph 3.14.23	
8	December 2012	Amended Paragraph 3.13.2	
9	July 2013	Added Head of Public Health and Wellbeing (Paragraph 3.17)	
<u>10</u>	<u>September 2013</u>	<u>Typos corrected in 3.8.2 and 3.8.5. additional paragraph inserted in 3.8.6 and new section 3.8.10 added. Additions made to 3.15.3 and paragraph 3.15.5 amended</u>	



Any Acts, Rules or Regulations mentioned in the text of this document can be accessed on the Office of Public Sector Information website at:
<http://www.opsi.gov.uk/legislation/uk>

If you require this information in a different format, such as audio tape or in another language, please ask an English speaker to contact Moira Fraser on 01635 519045 who will be able to help.

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3.1 Delegation of Functions

3.1.1 Introduction

This section of the Constitution summarises which part of the decision-making process is responsible for which function. Further detail is set out in paragraph 3.2 (Officer's Scheme of Delegation) of this Constitution.

The aim is to show which functions are the responsibility of the Council, the Area Planning Committees, Licensing Committee/Sub-Committee, the Standards Committee and the Personnel Committee and which are the responsibility of the Executive. This section also clarifies which functions are the responsibilities of the Executive to a specified extent.

The allocation of functions follows the Local Authorities (Functions and Responsibilities) (England) Regulations 2000, and as subsequently amended, referred to in the tables that follow as 'The Function Regulations'.

The information is set out in tabular form as follows:

Table 1 – Responsibility for Local Choice Functions

Table 2 – Council Functions

Table 3 – Licensing Authority Functions

Table 4 – Executive Functions

3.1.2 Table 1- Responsibility for Local Choice Functions

Function	Decision-Making Body	Membership	Delegation of Function
Any function under a local Act other than a function specified or referred to in Regulation 2 or Schedule 1 of the Regulations 2000	Executive	Executive Leader plus 9 other Members	Some highway-related functions under the Berkshire Act 1986 are delegated to the Head of Highways and Transport or other Heads of Service, depending on the function concerned. See Scheme of Delegation
The determination of an appeal against any decision made by or on behalf of the Authority	Council (Appeals Panel)	Dependent on nature of appeal: Home/ School Transport = 3 Members Housing/Council Tax Benefit = 3 Member	These functions will not be further delegated.
The appointment of Review Boards under regulations under Subsection (4) of Section 34 (Determination of Claims and Reviews) of the Social Security Act 1998	Council	All Members	These functions will not be further delegated.

Function	Decision-Making Body	Membership	Delegation of Function
The making of arrangements pursuant to Sub-section (1) of Section 67 of, and Schedule 18 to, the 1998 Act (Appeals against the Exclusion of Pupils)	Council (School Appeals Panel)	3 or 5 independent Members	These functions will not be further delegated.
The making of arrangements pursuant to Section 94(1) and (4) of, and Schedule 24 to, the 1998 Act (Admissions Appeals)	Council (School Appeals Panel)	3 or 5 independent Members	These functions will not be further delegated.
The making of arrangements pursuant to Section 95(2) of, and Schedule 25 to, the 1998 Act (children to whom Section 87 applies: appeals by Governing Bodies)	Council (Appeals Panel)	3 or 5 independent Members	These functions will not be further delegated.
The making of arrangements under Section 20 (Questions on Police Matters at Council meetings) of the Police Act 1996 for enabling questions to be put on the discharge of the functions of a Police Authority	Council	All Members	These functions will not be further delegated.
The making of appointments under paragraphs 2 to 4 (Appointment of Members by Relevant Councils) of Schedule 2 (Police Authorities established under Section 3) to the Police Act 1996	Leader of the Council	All Members	These functions will not be further delegated.
Any function related to contaminated land	Licensing Committee	14 Members	Functions delegated to the Heads of Culture and Environmental Protection, in accordance with the Scheme of Delegation
The discharge of any function relating to control of pollution or the management of air quality	Licensing Committee	14 Members	Functions delegated to the Head of Culture and Environmental Protection in accordance with the Scheme of Delegation
The serving of an Abatement Notice in respect of a statutory nuisance	Licensing Committee	14 Members	Functions delegated to the Head of Culture and Environmental Protection in accordance with the Scheme of Delegation

Function	Decision-Making Body	Membership	Delegation of Function
The passing of a resolution to which Schedule 2 of the Noise and Statutory Nuisance Act 1993 should apply in the Authority's area	Licensing Committee	14 Members	Functions delegated to the Head of Culture and Environmental Protection in accordance with the Scheme of Delegation
The inspection of the Authority's area to detect any statutory nuisance	Licensing Committee	14 Members	Functions delegated to the Head of Culture and Environmental Protection in accordance with the Scheme of Delegation
The investigation of any complaint as to the existence of a statutory nuisance	Licensing Committee	14 Members	Functions delegated to the Head of Culture and Environmental Protection in accordance with the Scheme of Delegation
The obtaining of information under Section 330 of the Town and Country Planning Act 1990	District/Area Planning Committees	12 Members	Functions delegated to the Head of Planning and Countryside in accordance with the Scheme of Delegation
The obtaining of particulars of persons interested in land under Section 16 of the Local Government (Miscellaneous Provisions) Act 1976	District/Area Planning Committees	12 Members	Functions delegated to Heads of Service in accordance with the Scheme of Delegation
The making of agreements for the execution of highway works	District/Area Planning Committees	12 Members	Functions delegated to Head of Highways and Transport in accordance with the Scheme of Delegation
The appointment of any individual: a) to any office other than an office in which they are employed by the Authority; b) to any other body than: i) the Authority; ii) a Joint Committee or Sub-Committee of two or more Authorities; or c) to any Committee or Sub-Committee of such a body, and the revocation of any such appointment	Executive (for major and district-wide appointments) Individual Decision Scheme (for local appointments)	Executive Leader plus 9 other Members Members of the relevant Wards	These functions will not be delegated further.

Function	Decision-Making Body	Membership	Delegation of Function
The making of agreements with other Local Authorities for the placing of staff at the disposal of those other Authorities	Executive	Executive Leader plus 9 other Members	Function delegated to Chief Executive where an emergency situation exists

3.1.3 Table 2 - Responsibility for Council Functions (Schedule 1 of the Functions Regulations)

Functions	Committee	Membership	Delegation of Functions
Functions relating to elections	Council	All Members	Some of these functions are delegated to the Returning Officer as set out in the Scheme of Delegation
Functions relating to the name and status of areas and individuals	Council	All Members	These functions will not be further delegated
Power to make, amend, revoke or re-enact bylaws	Council	All Members	These functions will not be further delegated
Power to promote or approve local or personal Bills	Council	All Members	These functions will not be further delegated
Functions relating to pensions, etc	Council	All Members	These functions will not be delegated further except for requests for the early release of pensions (subject to the financial implications of each request being approved through the Executive decision making process) which are delegated to the Personnel Committee
Miscellaneous functions. Duty to approve Authority's statement of accounts, income and expenditure and balance sheet or record of receipts and payments (as the case may be)	Governance and Audit	7 Members	These functions will not be further delegated
Duty to make arrangements for proper administration of financial affairs, etc.	Council	All Members	Function delegated to Section 151 Officer as set out in the Scheme of Delegation
Power to amend the Council's Constitution	Council	All Members	These functions will not be further delegated

Functions	Committee	Membership	Delegation of Functions
Power to appoint Officers for particular purposes (appointment of 'Proper Officers')	Personnel Committee	5 Members	These functions will not be further delegated
Duty to designate an Officer as the Head of the Authority's Paid Service and to provide staff	Personnel Committee	5 Members	These functions will not be further delegated
Duty to designate an Officer as the Monitoring Officer, and to provide staff	Personnel Committee	5 Members	These functions will not be further delegated
Power to make Standing Orders as to contracts	Council	All Members	Function delegated to the Head of Finance and to the Head of Legal Services as set out in the Scheme of Delegation
Power to make payments or provide other benefits in cases of maladministration, etc.	Council	All Members	This function is delegated to the appropriate Head of Service for payments / benefits up to the value of £2,500
Functions relating to Town and Country Planning and Development Control	District/Area Planning Committees	12 Members	<p>Functions are delegated to the appropriate Area Planning Committee (Eastern and Western). Where their proposed resolutions are deemed by the Development Control Manager to have a significant impact on the implementation of the policies and proposals in the Local Development Plan/Local Development Framework, these will be referred to the District Planning Committee.</p> <p>Functions delegated to the Head of Planning and Countryside as set out in the Scheme of Delegation.</p> <p>Some functions are delegated to the Head of Planning and Countryside in consultation with the Head of Legal Services as set out in the Scheme of Delegation.</p>

Functions	Committee	Membership	Delegation of Functions
Powers relating to the Planning and Compulsory Purchase Act 2004	Area Planning Committees	12 Members	Functions delegated to the Head of Planning and Countryside as set out in the Scheme of Delegation
Licensing and registration functions	Licensing Committee	14 Members	Functions delegated to the Head of Culture and Environmental Protection as set out in the Scheme of Delegation
Power to make closing order in respect of take-away shops	Licensing Committee	14 Members	Functions delegated to the Head of Culture and Environmental Protection as set out in the Scheme of Delegation
Functions relating to health and safety (except those relating to the Council as an employer)	Licensing Committee	14 Members	Functions delegated to the Chief Executive and / or the Head of Culture and Environmental Protection as set out in the Scheme of Delegation
Duty to keep and maintain a register of commons	Area Planning Committees	12 Members	Functions delegated to the Head of Legal Services as set out in the Scheme of Delegation
Duty to keep definitive maps and statement under review	Area Planning Committees	12 Members	Functions delegated to the Head of Planning and Countryside as set out in the Scheme of Delegation
Powers relating to the preservation of important hedgerows	Area Planning Committees	12 Members Members for the relevant Wards	Functions delegated to the Head of Planning and Countryside as set out in the Scheme of Delegation
Functions relating to public rights of way	Individual Decision Scheme	Members for the relevant Wards	Functions delegated to the Heads of Planning and Countryside in consultation with Head of Legal Services as set out in the Scheme of Delegation
Powers relating to the preservation of trees	Area Planning Committees	12 Members	Functions delegated to Head of Planning and Countryside as set out in the Scheme of Delegation

Functions	Committee	Membership	Delegation of Functions
Power to appoint staff and to determine the terms and conditions on which they hold office (including procedures for their dismissal)	Council	All Members	Powers to appoint staff at Head of Service level and above delegated to the Personnel Committee by means of an Appointments Panel. Appointments below Head of Service level are delegated to the Chief Executive or the relevant Head of Service
As set out in Article 9 of this Constitution	Standards Committee	6 Councillors (only one of whom may be a Member of the Executive) 2 non-voting co-opted Parish Councillors	These functions will not be further delegated

3.1.4 Table 3 - Summary of Licensing Authority functions in accordance with the Licensing Act 2003 (except where delegated below)

Matter to be dealt with	Full Committee	Sub-Committee	Officers
Application for a Premises Licence (Section 18(3))		If a representation is made	If no representation is made
Application for a Personal Licence (Section 120(7))		If a representation is made	If no representation is made
Application for a Personal Licence with unspent convictions		All cases	
Application for Premises Licence/Club Premises Certificate (Section 18(3) and 72(3))		If a representation is made	If no representation is made
Application for provisional statement (Section 31(3))		If a representation is made	If no representation is made
Application to vary Premises Licence/Club Premises Certificate (Sections 35(3) and 85(3))		If a representation is made	If no representation is made
Application to vary designated Personal Licence (Section 39(3))	If Police representation is made	If Police representation is made	All other cases
Request to be removed as a designated Personal Licence holder			All cases

Matter to be dealt with	Full Committee	Sub-Committee	Officers
Application for transfer of Premises Licence (Section 44(5))	If Police representation is made	If Police representation is made	All other cases
Application for interim Authorities (Section 48(3))	If Police representation is made	If Police representation is made	All other cases
Application to review Premises Licences/Club Premises Licence (Sections 52(2) or (3) and 88(2) or (3))		All cases	
Decision on whether a complaint is irrelevant, frivolous or vexatious			Officer in consultation with the Chairman and Vice-Chairman of the Licensing Committee or other appropriate appointed Members for this purpose.
Decision to object when Local Authority is a consultee and not the lead Authority			All cases
Determination of a Police representation to a temporary event notice (Section 105(2))		All cases	
Rights of Entry to investigate Licensable activities (Section 179)			Licensing Officers

3.1.5 Table 4 - Summary of Executive Functions

Responsibility	Membership	Delegation of Functions	Onward limits on delegations
Executive	Executive Leader plus 9 Members	The formulation, review and monitoring of the Budget and Policy Framework, including consultation with relevant Committees, members of the public and interested parties, and the submission of recommendations for amending the Budget and Policy Framework of the Council	This function will not be delegated
Executive	Executive Leader plus 9 Members	The implementation of the approved Budget and Policy Framework, except in relation to those functions set out in Tables 1 and 2 of Part 3 of this	Functions will be delegated to the Chief Executive, Corporate Directors and Heads of Service in accordance with the Scheme of

Responsibility	Member-ship	Delegation of Functions	Onward limits on delegations
		Constitution which are shown as the responsibility of the Council or its Committees. This will include the management, control and supervision of : measures to promote the economic, environmental and social wellbeing of the District the development and review of plans and strategies to support the Council's Budget and Policy Framework and statutory responsibilities the Council's own financial and property resources Revenue Services and Benefits administration Support Services Library and Information Services Education Services and the promotion of Lifelong Learning Social Services and Health Environmental Services including planning, countryside, public protection and highway services	Delegation Functions delegated to the Head of Paid Service (Chief Executive in accordance with Scheme of Delegation and in consultation with Members of the Joint Consultative Panel)
Executive	Executive Leader plus 9 Members	Representing the Council and the District to the public, other organisations and agencies, both within the District and at a regional / national level	This function will, in part, be delegated to the Chief Executive under the Scheme of Delegation

3.2 Officers' Scheme of Delegation

3.2.1 Scope of Scheme

This Scheme sets out the extent to which the powers and duties of the Council shall be delegated to Officers. It encompasses both existing legislation and any future re-enactment or addition to it.

Powers designated to a Head of Service under this Scheme of Delegation shall immediately transfer to a successor Head of Service following a transfer of any functions as a result of a restructuring of Council Services.

The Scheme operates under Sections 101 and 151 of the Local Government Act 1972 and all other powers under which the Council exercises its functions.

The Scheme places an obligation on Officers to keep Members properly informed of action arising within the scope of these delegations.

For the purposes of Section 101 of the Local Government Act 1972 the Council may authorise an Officer of the Authority to commission and monitor work for and on behalf of the Council by people who are not Officers of the Authority. Such people will be bound by this Scheme and the obligations contained in it at all times when they are engaged on Council business.

The term “Officer” means any Employee/Manager/Director employed by West Berkshire Council.

3.2.2 Consultation

In exercising delegated powers, Officers shall consult other Officers as appropriate and shall have regard to any advice given. Consultation in areas of financial, legal, personnel and property will be of paramount importance which includes the Council's strategic partners.

Officers shall liaise closely with the Executive on executive functions and the Chairmen of the Area Planning Committees and District Planning Committee or Chairman of the Licensing Committee on regulatory functions and Group Spokesmen before exercising delegated powers in relation to any matter which is likely to be regarded as politically sensitive or contentious.

Officers shall inform the local Ward Member(s) when they exercise any delegated powers affecting their Ward and when the matter is likely to be regarded as politically sensitive or contentious.

It shall always be open to an Officer to consult the Executive, the Area Planning Committees, the Licensing Committee or the Leader before the exercise of delegated powers; or not to exercise delegated powers but to refer the matter to the Executive, the District Planning Committee the Area Planning Committees or to Council for decision.

3.2.3 Conditions of Delegation

By this Scheme, and subject to the limitations and reservations contained in it:

- (a) Council authorises the Officers identified personally to exercise the powers specified herein; and
- (b) powers delegated to Directors and Heads of Service may be exercised by any other duly authorised Officer on their behalf.

If any case where the Officer given general authorisation to act considers that a new departure in policy is likely to be involved or if the implications are such that they consider, after consulting the Chief Executive, that reference should be made to Members, the matter shall be referred to the Executive or the Area Planning Committees for consideration.

Exercise of delegated powers by Sub-Committees or Officers does not, by virtue of Section 101(4) Local Government Act 1972, prevent the Executive the Council or its Committees from exercising those functions or powers.

Powers delegated to Heads of Service may be exercised by the appropriate Corporate Director or the Chief Executive.

(Note: Directors and Heads of Service need to ensure that substantial matters dealt with under delegation are recorded.)

3.2.4 Overall Limitations

Matters not Delegated

The Scheme does not delegate to Officers any matter:

- reserved to full Council by Standing Orders;
- reserved to the Executive or a Committee by the Scheme;
- withdrawn from delegation by the Scheme; and
- which may not by law be delegated to an Officer.

General Requirements

Any exercise of delegated powers shall comply with:

- any statutory restrictions;
- Rules of Procedure as contained in the Constitution;
- Policies and Plans approved by full Council, the Executive or the Council's committees; and
- Codes and Protocols.

Exercising Delegated Powers

In exercising delegated powers, Officers shall have regard to any report by the Head of the Paid Service or the Monitoring Officer under Sections 4 and 5 of the Local Government and Housing Act 1989 or Section 66 of the Local Government Act 2000 or of the Officer designated under Section 114 of the Local Government Finance Act 1988.

Financial Powers

Any decision taken under this Scheme must be made within the approved Revenue and Capital Budgets, subject to any discretion allowed by the Financial Rules of Procedure.

Acceptance of quotations and tenders must be in accordance with the Contract Rules of Procedure.

Legal Powers

Officers are authorised to appear, institute proceedings prosecute and defend on behalf of the Council proceedings before a Magistrates' Court, County Court or similar tribunal in the first instance where the matters fall within the remit of their service unit. Officers are not authorised to exercise any of the powers delegated under this paragraph or any other legal proceedings (such powers being reserved to the Head of Legal Services).

3.3 General Delegation to Corporate Directors/Heads of Service

3.3.1 Equipment

- Purchase of vehicles, plant and equipment for which expenditure has been approved subject to any policy for standardisation.
- Hire of plant as may be necessary for special works subject to inclusion of costs of hire within the approved estimates of the works.
- Disposal of surplus plant equipment and materials.

3.3.2 Legal Matters

- Service of requisitions for information as to ownership of any property under statutory powers.
- Signature of licences, notices etc.
- Authority to apply for planning permission in respect of small projects and minor modifications to projects subject to a report on the action taken being submitted to the Executive.
- To grant, renew, refuse or cancel any authorisation that may be required under the Provisions of the Regulation of Investigatory Powers Act 2000 insofar as it affects their service area. This function may be delegated to third tier Officers but may not be delegated further.

3.3.3 Human Resources

- To agree temporary posts provided costs are contained within service staffing budgets (in accordance with West Berkshire Council's Conditions of Service).
- Employment of consultants to advise on specialist aspects of work within the relevant Service Area
- Advertisement of staff vacancies within establishment (in accordance with the Council's recruitment procedures).
- To fill a post without advertisement (in consultation with the Service Head, Human Resources and appropriate Trade Unions).
- Appointment of staff to posts below second tier.
- Determination of starting point within grade.
- To sign job offers and/or contract of employment for:
 - Corporate Director appointments (by Chief Executive)
 - Heads of Service appointments (by Chief Executive or responsible Corporate Director)
 - Other employee appointments (Corporate Director, Head of Service or Officer delegated by one of these)

- To agree flexible contracts, including job share, homeworking and term-time working (in consultation with Corporate Director, Head of Human Resources and appropriate Trade Unions).
- Confirmation of appointments on completion of probationary period.
- Exercise of the discretion contained within the National Conditions for sick payment entitlements.
- Approval of car purchases and car leases in accordance with West Berkshire Council's Conditions of Service and the Council's relevant policies (in consultation with the Head of Finance).
- Extension of industrial accident pay (in consultation with the Head of Finance).
- Approval of application of West Berkshire Council Service Related Additional Payments Scheme (in consultation with the Head of Human Resources).
- Approval of variations to Council payment schemes (in consultation with the Head of Human Resources and where appropriate with employees representatives).
- To implement the Council's disciplinary and grievance procedures in accordance with West Berkshire Council's Conditions of Service.
- To sign contracts for external employment services within approved budgets (with agreement of Corporate Director or Officer delegated by one of these).
- Authorising attendance of Officers at professional, administrative and educational meetings, conferences and courses.
- To determine new organisation structures below Head of Service level provided that:
 - the changes do not affect more than 5 posts in any one restructuring;
 - there are no resultant redundancies;
 - the change is with the agreement of existing staff; and
 - the change can be contained within service budgets.
- To make ex-gratia payments in respect of claims not exceeding £1000 in respect of damage or injury resulting from the actions of clients looked after by the District Council both in relation to young people and adults. (See under Head of Strategic Support for ex-gratia payments for maladministration.)
- General organisation of services within policy laid down by Council.
- To approve compensation and other payments to all current and former employees of the Council by way of a compromise agreement / COT3 in conjunction with the relevant Head of Service to an amount not exceeding £10,000. For amounts over £10,000 to approve compensation in conjunction with the relevant Head of Service, Head of Finance and Head of Legal Services.

3.3.4 Tenders/Contracts

- General supervision and progressing of contracts.
- Execution of work and invitation for and acceptance of tenders for recurring or non-recurring items provided for in the approved annual revenue estimates and estimates for the General Housing Repairs Fund, except items reserved by the Executive for further approval.
- Acceptance of tenders for demolition works approved by the Executive or Full Council.
- Acceptance, renewal and variation of maintenance contracts for installed equipment within the approved estimates.

3.3.5 Emergencies

If the Council needs to act urgently in any matter including, without limitation, complying with the Major Incident Plan or taking any action under new legislation of powers, the Chief Executive may authorise any action taken or expenditure occurred as necessary. A Corporate Director may act in the place of the Chief Executive where the Chief Executive is unwell, unobtainable or where there is no Chief Executive in post. The Chief Executive, or Corporate Director as appropriate, may delegate responsibility to a Head of Service or other nominated Officer where it is considered appropriate.

3.3.6 Delegation to Specific Directors

(a) Communities

- To give consent to the marriage of a young person in care pursuant to Section 3 of the Marriage Act 1949 as amended by the Family Law Reform Act 1969.
- To exercise the powers of the Council under paragraph 20 of Schedule 2 of the Children Act 1989 in relation to the death of children looked after by local authorities.
- To exercise the functions of the Council under Part VII of the Children Act 1989 in relation to the provision of accommodation by voluntary organisations.
- To approve the registration of children's homes under Part VIII of the Children Act 1989 in accordance with the Children's Homes Regulations 1991.
- To agree Service Level Agreements/Joint Arrangements with other agencies in respect of the provision of joint leisure, cultural and information services
- To respond to and determine responses to recommendations made at any stage of the Social Services statutory complaints processes and other complaints procedures operated within Social Care Services, including application of financial redress, as considered appropriate by the Corporate Director or Head of Service, in consultation with the relevant Portfolio Member, within the framework of the Local Government Ombudsman Good Practice Remedies (March 2003) document, Financial

Rules of Procedure, and where necessary, in consultation with the Monitoring Officer.

- To respond to and determine responses to recommendations made at any stage of the Social Services statutory complaints processes and other complaints procedures operated within Social Care Services, including application of financial redress, as considered appropriate by the Corporate Director or Head of Service, in consultation with the relevant Portfolio Member, within the framework of the Local Government Ombudsman Good Practice Remedies (March 2003), Revised in 2005 document, any relevant guidance from the Department of Health, Financial Rules of Procedure, and where necessary, in consultation with the Monitoring Officer.
- To appoint Officers to act as Approved Mental Health Professionals under the Mental Health Act 2007.
- Caravan Act 1968
- Local Government and Housing Act 1989, Part VIII
- Housing Act 1985
- Housing Act 1996 - Parts VI and VII
- Housing Grants, Construction & Regeneration Act
- Housing Act 1988 – Part II
- Gypsy Sites
- Housing Act 1985:
- Determination of rents of new properties in line with rents of other Council properties.
- All matters pertaining to rent collection and the recovery of arrears.
- Service of Notices to secure possession where there are arrears of rent.
- Service of Notice to Quit on tenants of Council dwellings. The Head of Care Commissioning, Housing and Safeguarding can also undertake this function.
- Allocation of pitches on Council owned caravan sites.
- Applications for emergency housing accommodation from persons threatened with eviction.
- Decisions on all matters relating to the Council's conditions of tenancy in relation to the Council's statutory housing function.
- Assessing current and future need for affordable housing and demand for market housing

(b) Environment

The Corporate Director (Environment) [or in their absence the Head of Culture and Environmental Protection] in consultation with the Section 151 Officer and Monitoring Officer

and the Portfolio Holder for Waste matters may make changes to the Integrated Waste Management contract regarding operational matters in order to achieve improvements to the quality and efficiency of the service provided by the Contractor

* Any such decision shall be recorded in writing on an agreed Decision Form signed by all consultees in order to provide a recognised audit trail of all such decisions and to ensure Member consultation

* The financial limits set out in the constitution will provide the basis of any financial assessment of the benefit or otherwise of any amendment to the operational requirements of the contract and under the above process will require approval by the Section 151 Officer

* The Corporate Director (Environment) retains the option to refer any matter to the Executive having assessed the potential risk to the Council and impact on service provision to the public."

(c) Chief Executive

Deleted: b

The Power to approve new and revised HR policies and procedures is delegated to the Chief Executive. The Chief Executive may decide to refer particular HR policies and procedures to the Personnel Committee rather than exercise the delegation.

3.4 Schedule of Proper Officer Appointments

Sect	Function	Exercised by
The following Officers have been appointed Proper Officer for the purposes of the under-mentioned provisions of the Local Government Act 1972:		
83	Witness and receipt of declarations of acceptance of office	The Chief Executive or Head of Legal Services
84	Receipt of declarations of resignation of office	The Chief Executive or Head of Legal Services
86	Declaration of a vacancy	The Chief Executive or Head of Legal Services
88(2)	Convening of meeting of Council to fill a casual vacancy in the office of Chairman	Head of Strategic Support
89(1)(b)	Receipt of notice of casual vacancy from two local government electors	The Chief Executive or Head of Legal Services
151	Officers having responsibility for the administration of the Council's financial matters	Head of Finance or deputy appointed in writing
210(6) & (7)	Charity functions of holders of offices with existing authorities transferred to holders of equivalent office with new authorities or, if there is no such office, to Proper Officers	Head of Legal Services
212(1) & (2)	Proper Officer to act as local registrar for Land Charges Act 1925	Head of Strategic Support

Sect	Function	Exercised by
225(1)	Proper Officer for the depositing with the Independent Adjudicator the list of politically restricted posts under Section 2(4) of the Local Government & Housing Act 1989	Chief Executive
225(1)	Deposit of Documents	Head of Legal Services
228(3)	Accounts of 'any Proper Officer' to be open to inspection by any member of the authority	Head of Finance
229(5)	Certification of photographic copies of documents	Appropriate Director or Head of Services from which the document originates
234	Authentication of all documents on behalf of the Council	Appropriate Director or Head of Service from which the document originates
	Sealing of all documents on behalf of the Council	Head of Legal Services or his deputy authorised in writing.
236(9)	To send copies of byelaws for Parish records	Head of Legal Services
	To receive copies of byelaws and deposit them with public documents of parish or community	Head of Legal Services
238	Certification of Byelaws	Head of Legal Services
248	Keeping a Roll of Freeman	Head of Strategic Support
Sch. 12 Para 4(2)(b) & 4(3)	Signature of summonses to Council meetings	Head of Strategic Support
	Schedule 12 Receipt of notices regarding Para 4(3) address to which summons to meetings is to be sent	Head of Strategic Support
Sch. 14 Para 25(7)	Certification of resolutions under Para 25 of Schedule 14	Head of Planning and Countryside
Sch. 16 Para 28	Receipt on deposit of lists of protected buildings (Sections 146(6) and (7) of the Town & Country Planning Act 1990	Head of Planning and Countryside
Section 41 - Local Government (Miscellaneous Provisions) Act 1976:		Head of Strategic Support

Sect	Function	Exercised by
	Certification of minutes and resolutions	
	Representation of the People Act 1983 as follows:	
	Section 8 - Registration Officer and the Deputy Registration Officer under Section 8 of the Act	Chief Executive
	Section 35 - Returning Officer for elections	Chief Executive
	Local Government Act 1972:	
	Section 115(2) - Receipt of money due from Officers	Head of Finance
	Section 146 (1) (a) Declarations and certificates with and (b) regards to securities	Head of Finance
	To ensure that the Council's policies on Data Protection and Freedom of Information are complied with.	Head of Strategic Support
	Any reference to any enactment passed before or during the 1971/72 session of Parliament other than the Local Government Act 1972 or in any Instrument made before 26th October 1972, which, by virtue of any provision of the said Act, is to be construed as a reference to the Proper Officer of the Council.	Chief Executive Corporate Directors
	The provisions of Section 191 of the Local Government Act 1972 - Functions with respect of Ordnance Survey	Head of Planning and Countryside
	Any reference in any enactment passed before or during the 1971/72 session of Parliament, other than the Local Government Act 1972, or in any Instrument made before 26th October 1972, to the Public Health Inspector of a District or Borough Council which, by virtue of any provision of the said Act, is to be construed as a reference to the Proper Officer of the Council.	Head of Culture and Environmental Protection
	For the purpose of: - Marriage Act 1949 - Registration Services Act 1953 - Local Registration Scheme - Provisions relating to new governance of the Registration Services	Head of Legal Services with Superintendent Registrar as deputy

Sect	Function	Exercised by
Local Government Act 1972 as amended:		
Section 100B(2)	Circulation of Reports and Agendas	Head of Strategic Support
Section 100B(7)	Supply of Papers to the Press	
Section 100C(2)	Summaries of Minutes	
Section 100F	Members' Right to Papers	
Section 100d(1)(a) & Section 100D(5)(a)	Compilation of Lists Background Papers and Identification of Background papers.	
Designated Officer as 'Head of Paid Service' under the provisions of the Local Government and Housing Act 1989		Chief Executive
Designated Officer as 'Monitoring Officer' under the provisions of the Local Government and Housing Act 1989		Head of Legal Services or deputy appointed in writing by the Monitoring Officer.
Signing and authorising all property valuations on behalf of the Council		Head of Finance
Carrying out the various statutory duties required under the Weights and Measures Acts 1963 and 1985 and/or any regulations or amendments made there-under on behalf of the Council.		The most senior qualified Trading Standards Officer as approved and appointed by the Head of Culture and Environmental Protection
Nominating representatives for the purpose of the Local Government Pension Scheme (Internal Dispute Resolution Procedure) Regulations 1997.		Head of Finance (Section 151 Officer)
In the event of any Officers appointed as Proper Officer being absent or otherwise unable to act, the following Officers have been authorised to act as Proper Officers in their place:		
For the Chief Executive		Appropriate Corporate Director
For the Head of Legal Services		Team Leaders within Legal Services with relevant knowledge
For the Head of Finance		Appropriate Corporate Director
Others		Appropriate Corporate

Sect	Function	Exercised by
		Director

3.4.1 Delegations to Heads of Service

The following delegations are granted to the Heads of Services set out in section 3.5 to 3.16 below.

3.5 Head of Finance

3.5.1 Designation

The Head of Finance will be the Council's designated Section 151 Officer under the Local Government Act 1972.

3.5.2 Responsibility

The Head of Finance provides strategic support on commissioning to the Council.

The Head of Finance provides strategic financial advice to the Council.

3.5.3 Finance General

- Local Government Finance Act 1992 S17 and Local Government Finance Act 1988 Schedule 4A.
- The power to opt to tax certain properties for VAT purposes (in consultation with Head of Legal Services).
- Determination of the appropriate rate of interest which may be charged, under Section 24 of the Health and Social Services and Social Security Adjudications Act 1983, on any sum charged on or secured over an interest in land under Section 22 of the Act (in consultation with the Corporate Director (Communities))
- Decisions to write off arrears in the case of bankruptcies and liquidations once the Council has proved the debt.
- Declaration of the Local Rate of Interest on Mortgage Advances on the basis that all mortgages are treated as if they are advances under the Housing Act 1985 and subject to decisions being reported to the Executive (in consultation with Head of Care Commissioning, Housing and Safeguarding).
- Agreement as to reduction in rateable value.
- Investment of surplus funds.
- Writing off debts as irrecoverable up to an amount not exceeding £5,000 and exceeding £5,000 in cases where the debtor has been declared bankrupt.
- Rating (Disabled Persons) Act 1978: Section 2 - Granting of rebates to institutions.
- To make any necessary changes to the Constitution consequent upon amendments to the European thresholds on Procurement (see Contract Rules of Procedure).

- To accept terms and conditions attached to any Government grants (e.g. s31 grant for Major Schemes)

3.5.4 Loans and Borrowing

- Raising of loans in sterling to meet the capital requirements of the Council for such amounts and on such terms as are considered necessary.
- Borrowing in sterling from banks up to a prescribed limit by way of overdraft.
- Raising and repayment of temporary loans in sterling.

3.5.5 Valuation

- Service on Valuation Officer of Notice of Objection to any proposals for alteration of the Valuation List.
- Making proposals for the alteration of the Valuation List or for the inclusion of particular properties in the Valuation List.

3.5.6 Housing Benefits

- Housing Benefits General Regulations 1987 - Regulations 79 and 81. Council Tax Benefits (General Regulations 69-70).
- Housing Benefit Regulations 11 (Unsuitable Accommodation) 69(8) (Additional Amount of Benefit in Exceptional Cases), 20 (Benefit by Reference to Another Person's Income). Housing Benefits Regulations 61 (3)(4) (Exceptional Hardship Payments).

3.5.7 Local Government Finance Act 1988

- Sections 89, 91, 92, 97 and 98 - Establishment and Maintenance of Funds.
- Section 134 - Consultation with representatives of National Non-Domestic Ratepayers. (Exercised by the Chief Executive).
- Schedule 9 - Notifications to Valuation Officer.
- Section 41 Publication of Draft NNDR list.
- Sections 27, 73 and 77 - Supply of Information to Secretary of State.
- Section 42A compilation and maintenance, in accordance with section 42B, of a rural settlement list

(Note: this relates solely to the provisions for rate relief for certain types of property in rural settlements having populations of less than 3,000)

- Sections 5, 95(1)-(3), 95(5)-(9), 97 and 107 - Statutory Calculations.

3.5.8 Council Tax (Administration and Enforcement) Regulations 1992

All Local Authority powers/duties contained within regulations except those within Sections 25 and 26 (discounts).

3.5.9 Council Tax (Administration and Enforcement) Regulations 1992 and Schedule 4 Local Government Finance Act 1992

- Representing the Council at all proceedings in connection with the collection of Council Tax.
- All Local Authority powers/duties contained within the Regulations.

3.5.10 Council Tax (Situation and Valuation of Dwellings) Regulations 1992

All Local Authority powers/duties contained within the Regulations.

3.5.11 Council Tax (Reductions for Disabilities) Regulations 1992

All Local Authority powers/duties contained within the Regulations.

3.5.12 Local Authorities (Calculation of Council Tax Base) Regulations 1992

- Regulations 3 to 5 - calculation of the amount of a billing authority's council tax base for the purposes of the calculation of its council tax.
- Regulation 6 calculation of a billing authority's council tax base for a part of its area for the purposes of the calculation of its council tax similarly to the way in which the council tax base is to be calculated for the whole of a billing authority's area under regulations 3 to 5.
- Regulation 7 the calculation of the council tax base of the area or part of the area of a billing authority for the purposes of the calculation of a major precepting authority's council tax and the amount payable by a billing authority to a major precepting authority, based on the rules set out in regulations 3 to 6.

(Note: the power to delegate to officers is contained in section 67 of the Local Government Finance Act 1992 as amended by s.84 of the Local Government Act 2003)

3.5.13 Matters Relating to Children and Young Persons

- Where requested by the Head of Legal Services, to take joint action to take out letters of administration with or without the will annexed for:
 - the estate of parents or any other person where there is a beneficial interest for children or young persons for whom the Council has parental rights under provisions of the Children Act 1989, or any other statutory provision affecting children and young persons;
 - the estates of children or young persons who die whilst in the care of the Council;
 - and to administer such estates in the manner directed by the appropriate probate registry.
- Jointly with the Head of Legal Services to accept money or other gifts from third parties for and on behalf of children or young persons in

care and to hold or convert such money or gifts on their behalf and to their benefit.

- Local Government Act 1972 Schedule 13 Paragraph 5 - Issue of money bills.

3.5.14 Local Government (Miscellaneous Provisions) Act 1976

- Section 30 – to forgo payment of advances of remuneration paid to deceased employees (in consultation with the Head of Legal Services).
- Section 40 – powers and duties relating to register kept of persons entitled to instruments relating to loans to a Local Authority.

3.5.15 Housing Act 1985

- Applications from tenants to carry out external or internal improvements or alterations to Council dwellings, subject to compliance with Building Regulations and Planning requirements.
- Applications for tenants for the erection of garages, sheds, hardstanding etc., subject to conformity with Building Regulations and Planning requirements. Decisions on all matters relating to Council's conditions of tenancy.
- Applications for consent to transfer existing mortgages into joint names of Mortgagor and other members of the Mortgagor's family.
- Authority to write off amounts of up to £50 in respect of rent arrears.
- Implementation of Court Orders for Possession of Council houses. (Head of Legal Services as instructed by Head of Finance)
- Institution of proceedings for possession of mortgaged houses. (Head of Legal Services as instructed by Head of Finance in consultation with Head of Finance). Decision to 'buy back' Council houses under terms of pre-emption clause.

3.5.16 Property Matters

- Making proposals to the Valuation Office Rating List.
- Agreement to reductions affecting Council-owned property.
- An agreement of compulsory purchase and home loss payment claims up to £15,000.

3.5.17 Insurance

All insurance arrangements and settlement of claims.

3.5.18 Human Resources

Application of market shift to a post within approved establishment in case of difficulties in recruitment.

3.6 Head of Children’s Services

3.6.1 General

- Within the provisions of Part III of the Children Act 1989 and the National Health Service and Community Care Act 1990, to arrange for the purchase and provision of appropriate care services to those persons assessed as having needs that fall within the Council’s agreed priorities, subject always to appropriate Contract and Financial regulations, the approved policies and estimates of the Council and the proper identification of appropriate suppliers.
- To grant applications for and impose conditions of registration of child minding and day-care for young people under the Children Act 1989.
- To revise and cancel registration.
- To vary the conditions of registrations.
- To set up arrangements for the hearing of representations and complaints in accordance with Section 26 of the Children Act 1989 and the National Health and Community Care Act 1996.
- To make provision for the accommodation of children in secure accommodation in accordance with Section 25 of the Children Act 1989.
- To approve and sign applications for passports for children and young persons in the care of the Council.
- To arrange for a child in care to live abroad subject to the approval of a Court in accordance with paragraph 19 of Schedule 2 of the Children Act 1989.
- To approve the applications of children and young persons in the care of the Council who wish to join HM Forces.
- To exercise the functions of the Council under Part VI of the Children Act 1989 in relation to the provision of accommodation for children in community homes.
- To arrange interest free loans to foster parents to provide accommodation for children and young people in care by extending their present homes or to purchase larger homes, the amount of the outstanding loan to be reduced by the way of a special allowance for as long as they care for foster children.
- To approve the institution of adoption proceedings by foster parents.
- To set up an adoption panel in accordance with Regulation 56 of the Adoption Agencies Regulations 1983 and to make such decisions and notifications as to the adoption of children as are specified in those regulations.
- To exercise the functions of the Council under Sections 85 and 86 of the Children Act 1989 in relation to the children accommodated by health and education authorities or in residential care homes or mental nursing homes.

- To assess the contributions to be paid towards board and lodging by working children in accordance with the currently agreed formulae, provided that the amount remaining for weekly personal pocket money and clothing allowance should not be less than the amount currently approved under the payment of foster care allowances.
- To waive charges or make additional allowances where the child has exceptional circumstances, such as apprenticeship and heavy travelling expenses.
- To increase the contribution of children in lodgings in appropriate circumstances in order to help to assimilate the heavier cost of lodging after leaving care.
- To approve request for young people in care to reside outside the UK for the purpose of training, work experience or work opportunities.

3.6.2 Support to Children and Families in their Own Home

- To exercise the powers of the Council under Section 7 of the Children Act 1989 to report to the Court on the welfare of children in private proceedings.
- To exercise any functions of the Council relating to Orders with respect to children in family proceedings under Part II of the Children Act 1989.
- To exercise the powers of the Council under Section 16 of the Children Act 1989 to provide advice, assistance and befriending under the terms of a Family Assistance Order.
- To exercise the functions of the Council under Section 17 and Part I of Schedule 2 of the Children Act 1989 to safeguard and promote the welfare of children in need including financial assistance within current budgetary limits.
- To guarantee to housing associations, district councils and private landlords, and to authorise the payment of any rent accruing due from tenants in those cases where the Council has asked the housing associations or private landlord to retain the tenants in their houses whilst efforts are made by Council's Officers to rehabilitate them in cases coming within the provision of Section 17 of the Children Act 1989.
- Approve arrangements for the financial and other support of young people formerly looked after by the Council and by others under Section 24 of the Children Act 1989 within current budgetary limits.
- In accordance with procedures agreed in writing in advance, with the Head of Finance, to vary the assessment scale in respect of financial contribution by a parent or young person to any service provided by the Council under Part III of the child in question. (Note: The assessment scale is never varied but the amount that is paid is covered by the delegated power to waive charges see above.

3.6.3 Child Protection

- To exercise the functions of the Council in relation to the duty to make investigations as necessary to decide whether action should be taken to safeguard or promote the welfare of children in accordance with Section 47 of the Children Act 1989.
- To take such action as is necessary under Section 31 of the Children Act 1989 to bring a child or young person before a Court where there are grounds for bringing care proceedings.
- To present an application to a Court for the variation or discharge of any care order or supervision order in accordance with Section 39 of the Children Act 1989.
- To present an application to a Court for a Child Assessment Order, an Emergency Protection Order or a Recovery Order under Part V of the Children Act 1989.

3.6.4 Accommodation, Care, Fostering and Adoption

- To provide accommodation for children in need in pursuance of the Council's duty under Section 20 to 23 of the Children Act 1989.
- To exercise the functions of the Council to undertake parental responsibility for children who are the subject of Care Orders and to make arrangements for reasonable contact with parents and others in accordance with Sections 33 and 34 of the Children Act 1989.
- To allow children who are the subject of a care order to reside at home in accordance with Section 23 (5) of the Children Act 1989, subject to the Accommodation with Parents Regulations 1991.
- To make contributions towards the maintenance of children placed with a person as a result of a Residence Order in accordance with paragraph 15 of Schedule 1 of the Children Act 1989.
- To approve payment of the legal expenses of applicants for a Residence Order or other Section 8 Orders in respect of children in care to the extent that they are not met by Legal Aid Fund.
- To change the names of children who are the subject of a care order in favour of the Council, subject to the requirements of Section 33 of the Children Act 1989.
- To appoint an independent visitor for a child where appropriate in accordance with paragraph 17 of Schedule 2 of the Children Act 1989.
- To guarantee apprenticeship and similar deeds under paragraph 18 of Schedule 2 of the Children Act 1989.
- To approve the payment of the legal expense of prospective adoptive parents for children who are being placed for adoption by the Council as an Adoption Agency.
- To grant allowances to persons who have adopted children in accordance with Section 57 of the Adoption Act 1976 and regulations which may be issued by the Secretary of State.

- To take in such action as may be necessary to implement the payment of the various foster care allowances for the time being approved by the Council within current budgetary limits, and in consultation with the Head of Finance, to increase the allowances annually in accordance with the scales recommended by the National Foster Care Association.
- To sanction payment of the cost of the initial clothing and equipment required by children looked after by the Council who are placed in boarding schools and other establishments within current budgetary limits.
- To approve applications to go on school expeditions, including expeditions abroad, of children looked after by the Council including expenditure on equipment and pocket money within the current budgetary limits.
- To make payments within limits set by the appropriate Corporate Director from time to time to promote contact between parents and children looked after by the Council in accordance with paragraph 16 of Schedule 2 of the Children Act 1989.
- To exercise the powers of the Council under Part III of Schedule 2 of the Children Act 1989 relating to contributions towards the maintenance of children looked after by local authorities.
- To exercise the powers conferred on the Council under Part IX of the Children Act 1989 in respect of arrangements for the care of privately fostered children.
- To make decisions to exempt persons from the usual fostering limit in accordance with paragraph 4 of Schedule 7 of the Children Act 1989.

3.6.5 Home Care Services: Financial Matters

- In accordance with procedures approved in advance by the Head of Finance to waive the assessment charges for any services to clients in circumstances where it is essential for the family for social and/or medical reasons and to record every case requiring such action in a register to be provided for this purpose.
- In accordance with procedures agreed in writing in advance, with the Head of Finance, to vary or waive the charges for any service provided by the Council under Part III of the Children Act 1989 and Community Care legislation where failure to do so would adversely affect the welfare of the child/ or adult in question.

3.7 Head of Adult Social Care

3.7.1 Residential and Nursing Home Accommodation

To authorise and approve the maintenance costs for the admission of any person to any residential or nursing home accommodation.

3.7.2 Disability

- To authorise the following facilities for any registered disabled person, within the approved budget and within approved policies:

- attendance at a centre providing appropriate development opportunities;
- the provision of special facilities;
- minor alterations and adaptations to premises including the installation of appropriate equipment, the works to be supervised by the appropriate professional staff;
- contribute, where assessed as appropriate, to the cost of adaptations to premises where the client is not eligible for a grant.
- Within the approved policies and estimates of the Council to discharge the duties towards people with disabilities imposed upon the Council by the National Assistance Act 1948, and the Chronically Sick and Disabled persons (Services Consultation and Representation) Act 1986.
- To act as Deputy in all matters in which it is appropriate for the Council to act and in accordance with any Court Orders made by the Court of Protection.
- To accept a guardianship application and to exercise the powers of Guardianship under ss.7-10 of the Mental Health Act 1983.
- To exercise the functions of the nearest relative under the powers contained in the Mental Health Act 2007 in all matters in which it is appropriate for an Officer of the Council so to act.
- To exercise the functions as laid out in the Deprivation of Liberty Safeguards guidance April 2009

3.7.3 Home Care Services: Financial Matters

- In accordance with procedures approved in advance by the Head of Finance to waive the assessment charges for any services to clients in circumstances where it is essential for the family for social and/or medical reasons and to record every case requiring such action in a register to be provided for this purpose.
- In accordance with procedures agreed in writing in advance, with the Head of Finance, to vary or waive the charges for any service provided by the Council under Part III of the Children Act 1989 and Community Care legislation where failure to do so would adversely affect the welfare of the child/ or adult in question.
- Within the provisions of the National Health Service and Community Care Act 1990, to arrange for the purchase and provision of appropriate care services to those persons assessed as having needs that fall within the Council's agreed priorities, subject always to appropriate Contract and Financial regulations, the approved policies and estimates of the Council and the proper identification of appropriate suppliers.

3.7.4 Carers

Within the approved policies and estimates of the Council to discharge the powers and duties towards carers imposed upon the Council by the Carers (Recognition and Services) Act 1995.

3.8 Head of Care Commissioning, Housing and Safeguarding

3.8.1 Housing Act 2004

- To develop and implement strategies to bring empty homes back into use, including the use of empty Dwelling Management Orders
- To make use of planning and housing powers to address poor housing

3.8.2 Housing Grants, Construction & Regeneration Act 1996

- To give grants and loans for the repair / improvement of housing in accordance with national guidance and locally published policies.
- To award mandatory, and where appropriate discretionary, Disabled Facilities Grants for the purpose of aids and adaptations for eligible people, in accordance with national guidance and local published policies.
- To act as a Director of the Flexible Homes Improvement Limited, on behalf of West Berkshire Council, for the purpose of administering loans for the repair / improvement of housing within the Flexible Home Improvement Loans sub-region

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3.8.3 Local Government and Housing Act 1989, Part VIII

- To offer grants for the improvement and/or repair of housing.
- To determine applications for Housing Association Grant with regard to the purchase of properties in the second-hand market for occupation by homeless families in accordance with the special homelessness initiative subject to the contribution on any one unit not exceeding £50,000.
- Determination of application for individual DIYSO Housing Association Grant.
- Implementing rent reviews in accordance with valuers' instructions.

3.8.4 Housing Act 1988 – Part I

- Carry out repairs to units of temporary accommodation in accordance with Housing Sub-Committee Minute 39 (03.02.98).
- Action under Section 157 of the Housing Act 1985 re: Repurchase of ex-Council House Stock on Rural Areas.

3.8.5 Gypsy Sites

- To commission professional services in relation to gypsy sites under the Caravan Sites Act 1988.

- To undertake an assessment of the accommodation needs of Gypsies and Travellers residing in or resorting to the district and to prepare a strategy in respect of meeting those needs, in accordance with the Housing Act 2004
- To apply annual increases to charges on gypsy sites in line with the rent increases applied by West Berkshire Council managing the site to its own tenants.

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3.8.6 Housing Act 1996 (as amended by the Homelessness Act 2002)

To publish an allocations scheme and develop policies to offer choice to applicants in the allocation of housing

[To exercise the duties conferred on the Council under Part VII of the Housing Act 1996 in relation to homelessness.](#)

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3.8.7 Home Energy and Conservation Act 1995

To promote energy efficient homes including administering grants for energy efficiency

3.8.8 Future Development Sites

The Head of Care Commissioning, Housing and Safeguarding, in consultation with the Head of Planning and Countryside, be given delegated authority to determine the mix of types of affordable housing (that is to say the ratio of shared ownership to rented or a financial contribution instead that is to be varied, based on individual site/community needs) to be provided on future development sites, in line with adopted planning policies, and that this process form part of any pre-application or general application negotiations undertaken as part of the development control function.

The Head of Care Commissioning, Housing and Safeguarding be given delegated authority to determine the level of affordable housing financial contribution in line with current policy.

3.8.9 Sites with Existing Planning Permission

The Head of Care Commissioning, Housing and Safeguarding be authorised to negotiate with developers variations in the mix of types of affordable housing specified in Section 106 Agreements to be provided on specified sites, following consultation with the Head of Legal Services, the Head of Planning and Countryside, and in line with adopted planning policies

3.8.10 Energy Act 2011

[To act as a Shareholder Signatory for the Green Deal Community Interest Company on behalf of West Berkshire Council, for the purpose of recruiting and managing approved local contractors, undertaking targeted marketing and carrying out Green Deal Plans and EPC's, receiving government funding to deliver ECO in the District and for hard to treat homes ie solid walls and providing an advice and guidance service for local residents on energy efficiency and Green Deal issues.](#)

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3.9 Head of Strategic Support

3.9.1 General

Power under Section 92 of the Local Government Act 2000 to direct the appropriate Corporate Director or Head of Service in consultation with the relevant Portfolio Member, to make ex-gratia payments up to £2,500 or to provide other benefits to remedy complaints, within the framework of the Local Government Ombudsman Good Practice Remedies (March 2003) document, and Financial Rules of Procedure, and where necessary in consultation with the Monitoring Officer.

3.9.2 Local Government Act 1972

- Section 225(1) – to receive and retain documents deposited.
- Schedule 12 Paragraph 4(2)(a) – to publish the time and place, within five clear working days, of the Council meeting.
- Schedule 12 Paragraph 4(2)(b) – to sign the summons to attend the Council meeting
- Schedule 12 Paragraph 4(3) – to receive notices regarding addresses to which summons to meetings are to be sent.
- Schedule 14 Paragraph 25(7) – to certify copies of resolutions for the purposes of legal proceedings.
- Section 248 – to retain a roll of Freeman

3.9.3 Civil Contingencies Act 2004

The Civil Contingencies Act, 2004 provides a single framework for civil protection in the United Kingdom. Part 1 of the Act and supporting regulations and guidance (Emergency Preparedness) establishes a clear set of roles and responsibilities for those involved in emergency preparation and response at the local level. The Act divides local responders into two categories, imposing a different set of duties on each.

Those in Category 1, are those organisations at the core of the response to most emergencies (e.g. emergency services, local authorities, NHS bodies). Category 1 responders are subject to the full set of civil protection duties. They will be required to:

- Assess the risk of emergencies occurring and use this to inform contingency planning;
- Put in place emergency plans;
- Put in place Business Continuity Management arrangements;
- Put in place arrangements to make information available to the public about civil protection matters and maintain arrangements to warn, inform and advise the public in the event of an emergency;
- Share information with other local responders to enhance co-ordination;
- Co-operate with other local responders to enhance co-ordination and efficiency; and

- Provide advice and assistance to businesses and voluntary organisations about business continuity management (Local Authorities only).

Category 1 and 2 organisations will come together to form Local Resilience Forums (based on police areas) which will help co-ordination and co-operation between responders at the local level.

3.9.4 Electoral Matters

Designation of Polling Places (in consultation with Ward Members).

3.10 Head of Customer Services

3.10.1 Registration of Births, Deaths and Marriages

- To grant or refuse applications for the approval of premises under the Marriage Act 1949 (as amended) and the Marriage (Approved Premises) Regulations 1995 and to revoke any approval which has been granted.
- To determine, in consultation with the Head of Finance, and from time to time vary, the fees payable for the granting or refusal of applications for the approval of said premises.

3.11 Head of ICT and Corporate Support

Local Government (Miscellaneous Provisions) Act 1982 - Section 38 – Use of spare capacity of computers of Local Authorities.

3.12 Head of Highways and Transport

3.12.1 Agreements

- To enter into agreements with other public authorities for the provision of services and the recoument of charges.
- To enter into agreements relating to placing etc of certain apparatus in or under a highway pursuant to the New Roads and Street Works Act 1991.
- To enter into agreements providing for contributions by developers towards the cost of highway improvements, transportation schemes, or other development to be carried out by the Council.

3.12.2 Transport

- West Berkshire Council is a designated body for the issuing of Section 19 Bus Permits in accordance with the Transport Act 1985 and changes introduced by the Local Transport Act 2008
- To make payments towards the provision of cross boundary public transport services which are the subject of service subsidy agreements entered into by adjoining authorities and which serve the District.
- In consultation with the Head of Legal Services to exercise the powers of the Council under Public Passenger Vehicle Act 1981 including the submission of objections to applications for the grant of the operator's licences under Section 14A.

- To exercise the power of the Council under Section 7 of the Transport Act 1985 to request the Traffic Commissioners to make, vary or revoke traffic regulations conditions affecting local services or to hold an inquiry prior to determination of such conditions.
- To enter into public transport service subsidy agreements under the provisions of the Transport Act 1985 where they are exempt from the tendering requirements in that Act.
- To lodge holding objections regarding proposals by operators for withdrawals of or alterations to rail services, or the fares and charges therefore, where it is anticipated that extra Council expenditure would result.
- To serve a 42 day Notice of Deregulation provided that such response is made within existing policy.
- To make objections to applications for Vehicle Operators Licences under Sections 12 to 14 of the Goods Vehicles (Licensing of Operators) Act 1995

3.12.3 Miscellaneous

- To agree contributions to regional water authorities' surface water drainage schemes calculated on the proportion of highway "run-off" to that from other areas, including related matters such as contributions towards the cost of cleansing village ponds, and to make payments to any minor drainage scheme of any type where they are satisfied that highways will benefit.
- To extinguish public rights of way (stop up) and dispose of land not exceeding 500sq m no longer required for highway purposes.
- In consultation with the Head of Legal Services to accept dedications of land donated to the Council for highway purposes.
- To approve and protect development and improvement lines.
- To exercise the Council's powers in relation to cycle tracks under the Cycle Track Act 1984.
- To construct and/or light cycle tracks.
- To alter or remove any cycle tracks.
- To settle compensation claims in respect of drainage or sewerage schemes on behalf of the Council (in consultation with Head of Legal Services).
- To take all necessary action to safeguard the interests of the Council in relation to applications by water undertakings for orders or schemes under the legislation operated by such undertakings.
- In the exercise of the functions of the Council as Highway Authority, to advise on the highway aspects of development control.
- To demolish property acquired for road schemes in advance of requirements subject always to due regard to planning considerations or consent as appropriate.

- To arrange for the temporary use of land for the dumping or storing of highways materials or equipment.
- To erect traffic signs and to arrange wayleaves for their erection on private property.
- To adopt streets constructed to specification.
- To plan and carry out highway improvements not requiring planning permission subject to consultation with the appropriate Executive Member and Ward Members. If the purchase of land is necessary then delegated authority (for land up to the value of £300,000) from the Head of Legal Services will be required.
- To fix contributions to private street works and charges apportioned in flank and rear frontages in accordance with the Council's approved policy.
- To apply for planning permission for the purposes of Regulation 3 of the Town and Country Planning General Regulations 1992.
- To approve and licence (including charging any appropriate fees for doing so):
 - the placing of structures within highway limits;
 - the laying maintenance and inspection of pipes, cables or other lines over or under highways;
 - the erection of stiles, gates or cattle grids and enforcement and maintenance of stiles and gates under Sections 146 and 147 of the Highways Act 1980;
 - arrangements for motor vehicles and cycle trails;
 - the construction of a building over any part of a highway.
 - the placing of tables and chairs on the public highway.
- To exercise the Council's powers including the giving of formal notices:
 - to prohibit horses, cattle or vehicles entering on ornamental gardens within the highway;
 - to pipe or culvert and fill up roadside ditches;
 - to require the execution of works to prevent soil or refuse from land from falling or being washed on to a street;
 - to take action in relation to any obstruction of or damage to or nuisance to the highway or users thereof;
 - to exercise the Council's powers and duties under Part III of the New Roads and Street Works Act 1991 (other than the institution of legal proceedings);
 - to require the removal of obstructions to sight lines at corners and to remove unauthorised signs on any part of the highway;
 - to require the removal, lopping and cutting of trees or hedges overhanging or near to a highway;

- to take action in relation to any obstruction of or damage to or nuisance to the highway or users thereof.
- To carry out:
 - minor temporary repairs in private streets required to remove danger to persons or vehicles;
 - emergency works of any kind whether or not provision has been made in the estimates, where justified in their opinion (and that of the Head of Legal Services), by the scale of the potential legal liability.
- To respond to consultations from the Department for Transport, and others pursuant to Sections 247, 248, 251 and 253 of the Town and Country Planning Act 1990.
- Selection of sites for street seats.
- Approval of requests for street closures or for making orders for the prevention of obstructions in the street during public processions etc in accordance with Section 21 of the Town Police Clauses Act 1847.
- Approval of applications for permission to hold events in Council car parks.
- Approval of requests to waive car parking charges in the period leading up to Christmas.
- To implement highway maintenance and improvement works in accordance with approved budgets and to agreed service standards in accordance with the Highways Act 1980.

3.12.4 Road Traffic Regulations Act 1984

- To exercise powers under Sections 14(1) and 16(a) for works and events (respectively) on the public highway.
- To post temporary notices for traffic management under Section 14(2).
- Where a Committee, the Executive or Council have already approved in principle an experimental traffic order to exercise powers under the Act to advertise that order and subsequently implement it provided no objections are received. Where an order is implemented, the Ward Members will be advised.
- Where a Committee, the Executive or Council have already approved in principle any traffic order (for speed limits, prohibitions of movement, weight limits, etc.) to exercise powers under the Act to advertise that order and subsequently implement it provided no objections are received. Where an order is implemented, the Ward Members will be advised.

3.12.5 Berkshire Act 1986

- Section 4 - to recover expenses reasonably incurred in fencing or lighting a source of danger or obstruction to persons or vehicles using a highway from the owner or other person responsible for the danger or obstruction.

- Section 5 - to specify modifications to plans sections and particulars submitted by a landowner in support of a private street works scheme.
- Section 8 - to affix to any building or structure in or having a frontage to or construction over any road in the District a traffic sign or any apparatus required for illumination forming part of any sign.

3.12.6 Highways Act 1980

- Section 38 - For the construction and dedication of new streets to standards laid down by the Highway Authority.
- Section 41 – To exercise powers in respect of the duty to maintain highways.
- Sections 64 and 69 - Provision of planting within the highway by the Local Authority (in consultation with Head of Planning and Countryside).
- Sections 64 and 96 - To enter into agreements for the maintenance and planting of land within highways limits and to authorise other authorities.
- Section 65 - To exercise the Council's powers under this Section of the Act.
- Section 100 - To exercise powers relating to highway drainage.
- Section 132 - To exercise powers relating to unauthorised markings on highways.
- Section 134 - To grant extensions to the statutory periods of reinstatement of footpaths and bridleways.
- Sections 141 and 142 - Determination of applications for licences to plant on the public highway and removal of unauthorised planting (in consultation with Head of Planning and Countryside).
- Section 144 - To exercise powers relating to the erection or consent to erection of flagpoles, pylons or structures on highways for the purpose of displaying decorations.
- Section 154 - To exercise powers relating to the service of notices requiring the cutting or felling of trees etc. that overhang or are a danger to roads or footpaths.
- Sections 165 and 166 - Serving of Notices in respect of dangerous forecourts and land adjacent to the public highway.
- Section 169 - To exercise powers relating to the control of scaffolding or other structure on or over the highway.
- Section 170 - To exercise powers relating to the control of mixing mortars, cement or other bound materials on the highway.
- Section 171 - To exercise powers relating to the control of deposits of building materials or excavations within the highway.

- In consultation with the Head of Finance to issue licences and fix and collect fees in relation to the following matters governed by the Highways Act 1980:
 - Mixing of Mortar - Section 170;
 - Construction of bridges - Section 176;
 - Placing of rails, beams etc on highways - Section 178;
 - Construction of cellars under streets -Section 179;
 - Control of openings into cellars etc under streets and pavement lights and ventilators - Section 180.
- Section 184 - To exercise powers relating to the service of notices that the Council proposes to construct a vehicle crossing over the footway.
- Section 219 - To exercise powers relating to the service of notices under the Advance Payments Code.
- Section 256 - To enter into agreements to exchange land to straighten or adjust boundaries.

3.12.7 Land Drainage Act 1991

- To exercise powers relating to drainage otherwise than in connection with a main river or the banks of such a river.
- Section 18 – To exercise powers relating to the drainage of small areas.
- To exercise powers to require works for maintaining the flow of a watercourse including serving of notices.

As amended by the Flood and Water Management Act 2010

- To grant consent for any works on ordinary water courses.

3.12.8 Reservoirs Act as Amended by the Flood and Water Management Act 2010

To exercise the Council's powers and duties under the Reservoirs Act 1975 and the Flood and Water Management Act 2010.

3.12.9 Environmental Protection Act 1990

To exercise powers including serving of notices in respect of statutory nuisance relating to drainage.

3.12.10 Traffic Management Act 2004

- To act as the Traffic Manager in accordance with the requirements of the Traffic Management Act 2004.
- To exercise powers in relation to road and street works co-ordination and related matters.

3.12.11 Clean Neighbourhoods and Environment Act 2005

To exercise powers in relation to Part 2 (Section 3-8) of Clean Neighbourhoods and Environment Act 2005.

3.12.12 Other Powers –Consultation Provisions

All consultations on Transport issues (with the exception of those deemed significant and requiring referral to the Executive/Select Committee) be delegated to the Head of Highways and Transport in consultation with the Leader, appropriate Portfolio Holder and Opposition Spokesperson.

3.12.13 Flood and Water Management Act 2010

- Section 7 – to act as Lead Local Flood Authority for West Berkshire;
- Sections 14 & 15 – Power to request information in connection with the Authority’s flood risk management functions;
- Section 30 – Power to designate structures and features that affect flooding (in consultation with the Head of Legal Services).

3.13 Head of Legal Services

3.13.1 General

- Institution and defence of any legal proceedings in the name of the Council.
- This role also manages corporate procurement activity and provides advice and support to the Council on procurement and the development and delivery of efficiency programmes.
- Sealing of all documents on behalf of the Council

3.13.2 Local Government Act 1972

- Section 85 - Authority be delegated to the Monitoring Officer to allow the Monitoring Officer to approve applications in writing from absent Councillors in exceptional circumstances (such as serious illness, extended work commitments abroad or extended service in the Forces) subject to consultation with Group Leaders. Any applications for extended absence would be limited to two three month periods only and in the event of disagreement between the Group Leaders, the application would be determined by a Special Meeting of the Governance and Audit Committee.
- Section 229(5) - Certification of photographic copies of documents.
- Section 234(1) and (2) - Authorisation of documents.

3.13.3 Local Government (Miscellaneous Provisions) Act 1976:

Section 29 - Application to High Court for repayment of monies paid into Court under Sub-Sections 76 or 85 Land Clauses Consolidation Act 1945 or Section 9 or Schedules 2 and 3 of the Compulsory Purchase Act 1965.

3.13.4 Miscellaneous

- To take all necessary steps to take out letters of administration with or without the will annexed either alone or jointly with the Head of Finance for:
 - the estates of parents or any other person where there is a beneficial interest for children or young persons for whom the Council has parental rights under provisions of the Children Act

1989, or any other statutory provision affecting children and young persons;

- the estates of children or young persons who die whilst in the care of the Council;
- and to administer such estates in the manner directed by the appropriate probate registry.
- To exercise the Council's powers to be a Trust Corporation.
- To act for all Trading Standards Officers authorised as Inspectors.
- To authorise the issue of official certificates of search of the Council's Land Charges Register.

3.13.5 Commons Registration

To exercise the Council's powers and duties in relation to Commons and Towns and Village Greens.

3.13.6 Licences

- Following approval of applications by the Head of Planning and Countryside, to issue waste disposal site licences or management licences (including notices of modification) incorporating suitable conditions.
- To make objections to applications for Vehicle Operator's Licence under Sections 12 to 14 of the Goods Vehicles (Licensing of Operators) Act 1995.

3.13.7 Highways Act 1980

(All powers under this Act to be exercised in consultation with the Head of Highways and Transport and to be exercised also in consultation with the Head of Planning and Countryside where relating to a Public Rights of Way.)

- To enter into Wayleave and Drainage easements
- To enter into public path creation agreements under Section 25 of the Highways Act 1980 except where a capital payment by the Council is involved.
- To enter into agreement under Section 38 of the Highways Act 1980 for the construction and dedication of new streets.
- Under the provisions of Section 135 of the Highways Act 1980 to make Orders to allow for excavation or other engineering operations reasonably necessary for the purpose of agriculture.
- To enter into highway maintenance agreements with adjacent Authorities in the interests of operational efficiency under Section 8 of the Highways Act 1980.

3.13.8 Notices and Orders in relation to Highways and Public Rights of Way

(All powers to be exercised in consultation with the Head of Highways and Transport or the Head of Planning and Countryside in respect of Public Rights of Way.)

- Head of Planning and Countryside to be able to serve Notices, in consultation with the Head of Legal Services
- To exercise the Council's powers including the giving of formal notices:
 - to require the removal of obstructions to sight lines at corners and to remove unauthorised signs on any part of the highway;
 - to require the removal, lopping and cutting of trees or hedges overhanging or near to a highway;
 - to take action in relation to any obstruction of or damage to or nuisance to the highway or users thereof.
 - to serve notices in respect of obstructions and other nuisances and to take enforcement action as required.
- To make and confirm orders for the diversion or extinguishment of footpaths or bridleways proposed by the Head of Planning and Countryside.
- To make and confirm orders for the modification of the Definitive Map and Statement under Sections 53, 53B, 55, 57 and 57A Wildlife and Countryside Act 1981 as proposed by the Head of Planning and Countryside.
- To accept in respect of property blighted by approved schemes blight and purchase notices, and to serve counter notices of objections under the town and country planning and land compensation legislation, and to authorise payment on the execution of works to any person who appears to be entitled to the same under the legislation in force from time to time (in consultation with the appropriate Corporate Director or Head of Service)
- To sign, on behalf of the Council, application requests for any direction and for any restriction to access to public open access land or related matters, in accordance with the Countryside and Rights of Way Act 2000.

3.13.9 Berkshire Act 1986

(All powers under this Act to be exercised in consultation with the Head of Highways and Transport).

- Pursuant to Section 7 of the Berkshire Act 1986, to make application to the County Court for an order vesting former highway land in the highway authority.
- Pursuant to Section 9 of the Berkshire Act 1986, to recover from the person responsible the cost of making good damage caused to a grass verge or footway of a highway by any person carrying on

building operations or delivering goods to premises in the course of trade.

3.13.10 Road Traffic Regulation Act 1984

- To exercise the Council's powers under the Road Traffic Regulation Act 1984 to restrict or prohibit vehicular and pedestrian movements as necessary to facilitate the holding of a "relevant event" when it is considered that an order under the Town Police Clauses Act 1847 is inappropriate (in consultation with the Head of Highways and Transport).
- To advertise proposals to make orders for traffic management other than temporary orders under Section 14(1) of the Road Traffic Regulation Act 1984 as substituted by the Road Traffic (Temporary Restrictions) Act 1991 and to subsequently make the orders where no objections to those proposals are received.
- To make temporary orders for traffic management under Section 14(1) of the Road Traffic Regulation Act 1984 as substituted by the Road Traffic (Temporary Restrictions) Act 1991

3.13.11 Town and Country Planning General Development Order 1998

- To exercise the Council's powers under the Town and Country Planning General (Development Management Procedure) England Order 2010, on the instructions of the Head of Planning and Countryside, subject to the conditions below:
 - Article 4: the making, service and confirmation of directions restricting permitted development;
 - Part 6: Determination whether planning permission is required following notification of agricultural development
- The delegations relating to Stop Notices and Article 4 Directions above shall be exercised subject to the following:
 - The action shall be taken after consultation with the Chairman or in their absence the Vice-Chairman of the District Planning Committee and appropriate Ward Members, if available.
 - The action taken shall be reported to the next meeting of the appropriate Area Planning Committee.
 - In exercising these powers the Officers shall have regard to the urgency of the action which is required.
- Subject to circumstances, the Officers may report the matter to the appropriate Area Planning Committee for decision where it is prudent to do so.
- The creation of charges on property, in appropriate circumstances, in accordance with Section 22 of the Health and Social Services and Social Security Adjudications Act 1983 as amended (in consultation with the Corporate Director, Communities).

3.13.12 Property Matters

- Agreements for easements and wayleaves to an unlimited value.
- Agreement for leases and licences up to a value of £100,000 per annum.
- Agreement to purchases and sales of land up to consideration of £300,000.
- Surrenders.
- Lifting of all restrictive covenants up to a value of £300,000.

3.14 Head of Planning and Countryside

3.14.1 Countryside including Rights of Way functions

- Management of Recreation Facilities where these are public open spaces.
- Admission and exclusion of public to recreation facilities and premises (also Head of Cultural Services).
- Letting of recreation facilities and premises (also Head of Cultural Services).
- To carry out powers in relation to The Hedgerow Regulations 1997.
- To grant a licence and associated consents for the annual Michaelmas Fair.
- To exercise powers in relation to the Clean Neighbourhoods and Environment Act 2005.
- To exercise the powers and duties of the Council (in consultation with the Head of Legal Services), in relation to public rights of way, including the making and service of Notices and Orders, under the following primary legislation, and any secondary legislation made thereunder, including amendments or updates to the legislation.

Countryside Act 1968

Countryside and Rights of Way Act 2000

Criminal Damage Act 1971

Environmental Protection Act 1990

Highways Act 1980

Land Drainage Act 1991

Local Government (Miscellaneous Provisions Act) 1976

National Parks and Access to the Countryside Act 1949

Natural Environment and Rural Communities Act 2006

New Roads and Street Works Act 1991

Rights of Way Act 1990

Town and Country Planning Act 1990

Wildlife and Countryside Act 1981

- To enter into maintenance agreements in relation to Public Rights of Way, where appropriate, and in consultation with the Head of Legal Services
- To approve and protect development and improvement lines.
- The exercise (in consultation with the Head of Legal Services), of the common law duty to ‘seek, prevent and remove obstructions’ (Bagshaw vs Buxton Local Board of Health 1875).

3.14.2 Highways Act 1980 and Town and Country Planning Act 1990

- To enter into agreements and make creation orders, where appropriate, and in consultation with ward members, for the creation of new public rights of way
- To extinguish rights of way, where appropriate, and in consultation with ward members
- To divert public rights of way, where appropriate, and in agreement with ward members.
- To enter into maintenance agreements, where appropriate, and in consultation with ward members.

3.14.3 Agreements relating to Public Rights of Way

- To enter into agreements with other public authorities for the provision of services and the recoupment of charges.
- To enter into agreements relating to placing etc of certain apparatus in or under a highway pursuant to the New Roads and Street Works Act 1991.
- To enter into agreements providing for contributions by developers towards the cost of highway improvements, transportation schemes, or other development to be carried out by the Council.

3.14.4 Miscellaneous relating to Public Rights of Way

- To extinguish public rights of way (stop up) and dispose of land not exceeding 500sq m no longer required for highway purposes.
- In consultation with the Heads of Legal Services and Highways and Transport:
 1. to accept dedications of land donated to the Council for highway purposes.
 2. In the exercise of the functions of the Council as Highway Authority, to advise on the highway aspects of development control.
 3. To arrange for the temporary use of land for the dumping or storing of highways materials or equipment.
 4. To keep the definitive maps and statement under review

5. To plan and carry out highway improvements not requiring planning permission subject to consultation with the appropriate Executive Member and Ward Members.
- To approve and licence (including charging any appropriate fees for doing so):
 - the placing of structures within highway limits;
 - the erection of stiles, gates or cattle grids and enforcement and maintenance of stiles and gates under Sections 146 and 147 of the Highways Act 1980;
 - arrangements for motor vehicles and cycle trails;
 - To exercise the Council's powers including the giving of formal notices:
 - to pipe or culvert and fill up roadside ditches;
 - to take action in relation to any obstruction of or damage to or nuisance to the highway or users thereof;
 - to require the removal of obstructions to sight lines at corners and to remove unauthorised signs on any part of the highway;
 - to require the removal, lopping and cutting of trees or hedges overhanging or near to a highway;
 - to take action in relation to any obstruction of or damage to or nuisance to the highway or users thereof.
 - To respond to consultations from the Department of Transport, Environment and the Regions and others pursuant to Sections 247, 248, 251 and 253 of the Town and Country Planning Act 1990.
 - To implement highway maintenance and improvement works in accordance with approved budgets and to agreed service standards in accordance with the Highways Act 1980.

3.14.5 Berkshire Act 1986

- Section 32 – To ensure access for the Fire Brigade in planning applications.
- Section 33 – To ensure the provision of means of escape from fire in certain buildings.
- Section 35 – To ensure adequate fire and safety precautions in public buildings.
- Section 36 – To ensure adequate safety precautions in relation to vehicle parking in buildings.
- Section 37 – To ensure adequate fire precautions in storage buildings over 7,000m³.
- Section 38 – To ensure adequate fire precautions in high buildings.

3.14.6 Planning

- Subject to the conditions set out below, the determination, granting or refusal of Notifications and Applications for permission, certification approval or consent relating to developments and works.
- Subject to the conditions set out below, the approval or refusal of items reserved or conditioned by any permission, approval or consent.
- Subject to the conditions set out below, the determination of applications for advertisement consent.
- In respect of applications determined by the District Planning Committee or relevant Area Planning Committees and subject to the conditions set out below and consultation with the Ward Members, the acceptance of minor amendments to schemes already permitted, approved or consented to.
- Subject to the conditions set out below, the giving of observations on consultations and enquiries received from service or government departments, local authorities and other bodies relating to minor development. The issue of approvals or the making of formal observations concurring with other local authorities, Crown bodies or government departments where they accord with Council policy.
- Prior to determination of submitted application, the acceptance of amendments to submitted application for permission approval or consent.

Conditions

The delegations set out above shall be exercised subject to the following:

- The Area Planning Committees shall reserve the authority to determine any type or class of application.
- The Council may modify or revoke the scheme of delegation at any time.
- An application may be referred to the appropriate Area Planning Committee for determination by:
 - the relevant Area Planning Committee Chairman; or
 - a Member for the Ward to which the application relates;
 - a Member for a Ward adjoining the Ward to which the application relates.
 - the Head of Planning and Countryside or the Development Control Manager
- Members who wish to 'call-in' an item to be discussed at an Area Planning Committee will be required to complete the agreed proforma which must be submitted either in hard copy by letter or fax or electronic copy via e-mail. The consent of the Chairman of the appropriate Area Planning Committee, or if unavailable, the Vice-Chairman, is required.

(Note: If the Chairman or, if unavailable, the Vice-Chairman, does not give consent then the application will not be referred to a Planning Committee.)

The Officers will refer for determination to the appropriate Area Committee any application, including:

- Where the application is a major one or there are five or more objections and it is submitted by, or on behalf of West Berkshire Council, or where the land in question is owned by the Council if there are five or more objections or if the application is a major one;
- those submitted by or on behalf of a member of staff of Planning,
- those submitted by or on behalf of a West Berkshire Council Member, if there are five or more objections or if the application is a major one;
- those recommended for approval, for which a petition of objection has been received of at least 20 signatories;
- those recommended for approval, for which at least 10 letters of objection have been received;
- those applications not considered prudent by the Development Control Manager to be determined under delegated authority.

Prior to determination of submitted applications, the acceptance of amendments to submitted applications for permission, approval or consent.

3.14.7 Town and Country Planning Act 1990

Subject to the conditions at paragraph 3.14.6 (Planning) above, to exercise the powers and duties of the Council under the Town and Country Planning Act 1990 and any secondary legislation made thereunder, and including any amendments or updates to the legislation, including but not limited to the following powers:

- Determination of applications as to whether Planning Permission is required.
- Response to Purchase Notices.
- The serving and enforcement of Planning Contravention Notices.
- The issuing, service and enforcement of Enforcement Notices including action in default when required.
- The service and enforcement of Stop Notices.
- The service and enforcement of Breach of Condition Notices.
- Injunctions restraining breaches of planning controls.
- The issue of Lawful Use or Development Certificates.
- The making and enforcement of Tree Preservation Orders and the determination of applications for consent in respect of such Orders.
- The service of Notices in relation to untidy land and consequent action to secure compliance.

- Enforcement against breaches of Advertisement Regulations.
- To carry out powers in relation to Part VIII and Part X of the Town and Country Planning Act 1990.

3.14.8 Planning (Listed Buildings and Conservation Areas) Act 1990

Subject to the conditions at paragraph 3.14.6 above (Planning), to exercise the powers and duties of the Council under the Planning (Listed Buildings and Conservation Areas) Act 1990 and any secondary legislation made thereunder, and including any amendments or updates to the legislation, including but not limited to the following powers:

- The service of Building Preservation Notices.
- Enforcement in respect of unauthorised works to listed buildings.
- The issuing and service of Listed Building Enforcement Notices.
- The issuing and service of Urgent Works Notices and execution of works as contained in the Notice.
- Authority to take Direct Action, under the Planning and Compensation Act 1991, to carry out works under an Enforcement Notice.
- To request further information, evidence or plans under the provisions of Article 4 of the Town and Country Planning (Development Management Procedure) Order 1995 and Article 4 of the Town and Country Planning (Applications) Regulations 1998, and subsequent amendments, where details submitted with an application are considered inadequate or incomplete.
- The issue of approvals or the making of formal observations concurring with other local authorities, Crown bodies or government departments, where they accord with Council policy.

3.14.9 Other Powers – Technical, Legal and Consultation Provisions

- Authority to sign Decision Notices regarding the granting or refusal of planning permissions, consents or approvals.
- Authority to enter into Legal Agreements to secure planning obligations for the provision of mitigation where unacceptable harm would otherwise result as a consequence of development
- To respond to requests under Regulation 5 of the Town and Country Planning (Environmental Impact Assessment (England and Wales)) Regulations 1999 for a view as to whether an environmental statement is considered necessary in connection with a particular development proposal and to establish the scope of any such assessment.
- To determine whether or not to issue an Article 4 Direction upon notification of a developer's intention to exercise any permission for mineral operations granted by virtue of the Town and Country

Planning (General Permitted Development) Order 1995, as amended.

- To express the Council's view on planning applications in respect of former County Matters referred by local authorities outside the District for development which would not prejudice the Council's planning policies.
- All consultations on Planning issues (with the exception of those deemed significant and requiring referral to the Executive/Select Committee) be delegated to the Head of Planning and Countryside in consultation with the Leader, appropriate Portfolio Holder and Opposition Spokesperson.

3.14.10 Minerals

- Consultations on Mineral Safeguarding Areas.
- Complying with the requirements of the Environmental Impact Assessment Regulations 1999:
 - Screening Opinions (Part II Section 5)
 - Scoping Opinions (Part IV Section 10)
- Provision of information in respect of compilation of Environmental Statements notification of consultees of intention to compile an Environmental Statement and the need to supply information for this purpose. (Part IV Section 12). Also advertising.
- Responding to notifications under the General Permitted Development Order 1995:
 - mineral exploration (Part 22, Class B of Schedule 2);
 - the removal of material from mineral workings (Part 23, Class B and C of Part 19 of Schedule 2)
- Review of mineral planning applications under the Environment Act 1995:
 - deciding the dates by which applications for development must be made;
 - determining applications for postponement of the review date.
- Serving aftercare non-compliance notices in relation to permissions for mineral workings and waste disposal sites (in accordance with Schedule 5 of the Town and Country Planning Act 1990 and para. 69 of MPG7).
- Responding to adjoining local authorities on consultations on:
 - minerals and waste disposal consultations;
 - their minerals and waste plans.

3.14.11 Environmental Protection Act 1990 (as amended by Environment Act 1995)

To consider and make representations on proposals referred to the Council by the Environment Agency on the issuing of Waste Management Licences.

3.14.12 The Building Act 1984

- Sections 1, 8 and 16 – Determination of applications for Building Regulation Consent; applications for dispensation from, or relaxation of, Building Regulation requirements.
- Section 10 – Advertisement of proposed dispensation.
- Section 15 – To consult the Fire Authority concerning dispensations.
- Section 18 – Building over/close to Thames Water sewers.
- Section 19 – Short-lived materials.
- Section 20 – Unsuitable materials.
- Section 21 – Provision of drainage.
- Section 24 – Fire exits.
- Section 25 – Water supply.
- Section 32 – Lapse of Building Regulations approval.
- Section 33 – Tests for conformity.
- Sections 35 and 36 – Prosecution of offences (and removal of offending work) under the Building Regulations.
- Sections 47-54 – Monitoring of building work supervised by approved inspectors.
- Section 57 – Prosecution of offences by approved inspectors.
- Section 71 – Exits and entrances to public buildings.
- Section 72 – Means of escape from certain high buildings.
- Section 73 – Raising of chimneys.
- Section 74 – Rooms below subsoil water level.
- Section 76 – Defective premises
- Sections 77 and 78 – Notices and action in respect of dangerous buildings and structures.
- Section 79 – Ruinous and dilapidated buildings and neglected sites.
- Section 80 – The power to prosecute in respect of failure to give notice of intention to demolish
- Section 81 – Notices in respect of demolition.
- Section 95 – Power to enter premises.
- Section 96 – Provisions as to entry.
- Section 107 – Recovery of expenses.

- Fix charges for Building Regulation Fees.

3.14.13 Local Government Miscellaneous Provisions Act 1976

- Section 16 – The serving of Requisition of Information Notices.
- Section 23 and 24 – Authorisation of action and service of Notices to make trees safe and recovery of costs from owner or occupier.
- Section 25 and 26 – Serving of Notices and subsequent action to provide protection to the public from dangerous excavations on private land to which the public has access.

3.14.14 Environmental Protection (Controls on Injurious Substances) Regulations 1993

Sections 5 & 6 – Prohibiting the use of timber containing Pentachlorophenol.

3.14.15 Local Government (Miscellaneous Provisions) Act 1982

- Section 17 – Power of entry.
- Section 29 – Protection of buildings.

3.14.16 Clean Air Act 1993

Section 16 – Height of chimneys.

3.14.17 The Building Regulations 2010

Section 16 – Laying open uninspected work.

3.14.18 The Building (Local Authority Charges) Regulations 1998

Section 3 – Fix charges for Building Regulation fees.

3.14.19 Wildlife Heritage Sites and Regionally Important Geological and Geomorphological Sites

To make decisions on recommendations from the Berkshire Nature Conservation Forum in relation to the designation, re-designation or change to boundaries of Wildlife Heritage Sites and Regionally Important Geological and Geomorphological Sites in accordance with the Planning Policy Guidance Note No.9, in consultation with the Portfolio and Shadow Portfolio Holders.

3.14.20 Party Walls Act 1996

To be the Appointing Officer under the Party Walls Act 1996.

3.14.21 Planning and Compulsory Purchase Act 2004

To exercise the Council's powers and duties under the Planning and Compulsory Purchase Act 2004.

3.14.22 The Building (Local Authority Charges) Regulations 2010 – Scheme of Charges

3.14.23 The Local Authorities (Functions and Responsibilities) (England) Regulations 2000

To exercise responsibility for accepting or rejecting a request for a local listing unless the proposed listing receives 10 letters of objection or the local Ward Member or adjoining Ward Member requests that the listing be determined by the appropriate Area Planning Committee.

3.15 Head of Culture and Environmental Protection

3.15.1 Waste Management

The Head of Culture and Environmental Protection shall be authorised to enforce and administer the following primary legislation and any secondary legislation made thereunder and this includes any amendments to or updating of the legislation set out below:

- Anti Social Behaviour Act 2003
- Clean Neighbourhoods and Environment Act 2005
- Control Of Pollution Act 1974
- Control of Pollution (Amendment) Act 1989
- Environment Act 1995
- Environmental Protection Act 1990
- European Communities Act 1972
- Refuse Disposal (Amenity) Act 1978

3.15.2 General

- To grant a licence and associated consents for the annual Michaelmas Fair.
- The day-to-day management of the Council portfolio of land and buildings, including lease renewals, assignments and rent reviews, subject to the concurrence of the appropriate Heads of Service and/or Corporate Director.

3.15.3 Exercise of Powers under Legislation

The Trading Standards Manager shall be authorised to enforce and administer the following primary legislation and any secondary legislation made thereunder and this includes any amendments to or updating of the legislation set out below. This authorisation shall also apply to matters set out in the agreement between West Berkshire District Council by Wokingham Borough Council dated 2nd June 2010:

Administration of Justice Act 1970

Agriculture (Miscellaneous Provisions) Act 1968

Agricultural Act 1970

Animal Health Act 1981

Animal Welfare Act 2006
Anti Social Behaviour Act 2003
Cancer Act 1933
Charities Act 1992
Children and Young Persons Act 1933
Children and Young Persons (Protection from Tobacco) Act 1991
Chiropractors Act 1994
Clean Air Act 1993
Clean Neighbourhoods and Environment Act 2005
Companies Act 2006
Consumer Credit Act 1974
Consumer Credit Act 2006
Consumer Protection Act 1987
Copyright Designs and Patents Act 1988
Courts and Legal Services Act 1990
Criminal Justice Act 1988
Customs & Excise (Management) Act 1979
Development of Tourism Act 1969
Education Reform Act 1988
Energy Act 1976
Energy Conservation Act 1981
Enterprise Act 2002
Environmental Protection Act 1990
Estate Agents Act 1979
European Communities Act 1972
Explosives Act 1875
Explosives Act 1923
Fair Trading Act 1973
Farm and Garden Chemicals Act 1967
Fireworks Act 1951
Fireworks Act 2003
Food and Environment Protection Act 1985
Food Safety Act 1990
Forgery and Counterfeiting Act 1981
Fraud Act 2006
Hallmarking Act 1973

Health and Safety at Work etc. Act 1974
Intoxicating Substances (Supply) Act 1985
Knives Act 1997
Licensing Act 2003
Local Government (Miscellaneous Provisions) Act 1976
Local Government (Miscellaneous Provisions) Act 1982
Malicious Communications Act 1988
Medicines Act 1968
Motor Cycle Noise Act 1987
Motor Vehicles (Safety Equipment for Children) Act 1991
National Lotteries etc Act 1993
Olympic Symbols etc. (Protection) Act 1995
Osteopaths Act 1993
Performing Animals (Regulation) Act 1925
Petroleum (Consolidation) Act 1928
Petroleum (Transfer of Licences) Act 1936
Poisons Act 1972
Prices Acts 1974
Property Misdescriptions Act 1991
Proceeds of Crime Act 2002*
Protection from Harassment Act 1997
Public Health Act 1936-1984
Regulatory Enforcement and Sanctions Act 2008
Road Traffic Act 1988
Road Traffic Act 1991
Road Traffic (Foreign Vehicles) Act 1972
Road Traffic Regulation Act 1984
Scotch Whisky Act 1982
Solicitors Act 1974
Sunbeds (Regulation) Act 2010
Tattooing of Minors Act 1969
Telecommunications Act 1984
Theft Act 1968
Theft Act 1978
Timeshare Act 1992
Tobacco Advertising and Promotion Act 2002

Deleted: and 1975

[Tobacco Products Duty Act 1979](#)[Trade Descriptions Act 1968](#)

Trade Marks Act 1994

Unsolicited Goods and Services Act 1971 and 1975

Vehicles (Crime) Act 2001

Video Recordings Act 1984 [and 2010](#)

Violent Crime Reduction Act 2006

[Weights and Measures Act 1985](#)

Deleted: ¶

** Note: Financial Investigators are authorised by a body delegated under the Proceeds of Crime Act*

The Environmental Health and Licensing Manager shall be authorised to exercise the powers and duties of the Council under the following primary legislation and any secondary legislation made there under and include any amending or updating the legislation set out below. This authorisation shall also apply to matters set out in the agreement between West Berkshire District Council by Wokingham Borough Council dated 10 January 2012

Deleted: Weights and Measures &c Act 1976 ¶

Environmental Health and Licensing

Animal Boarding Establishments Act 1963

Berkshire Act 1980

Breeding of Dogs Act 1973

Breeding of Dogs Act 1991

Building Act 1984

Caravan Act 1968

Caravan Act 1985

Caravan Sites and Control of Development Act 1960-1985

Chronically Sick and Disabled Persons Act 1970

Cinema Act 1968-1985

Clean Air Acts 1956-1993

Clean Neighbourhoods and Environment Act 2005

Control of Pollution Act 1974

Crime and Disorder Act 1997

Criminal Justice and Public Order Act 1994

Dangerous Dogs Act 1991

Dangerous Wild Animals Act 1976

Disabled Persons Act 1981

Dogs (Fouling of Land) Act 1996

Environment Act 1995

Environmental Protection Act 1990
Factories Act 1961
Food Safety Act 1990
Gambling Act 2005
Guard Dogs Act 1975
Health and Safety at Work etc. Act 1974
Health Act 2006
Home Safety Act 1961
Housing Acts 1957, 1985, 1996, 2004
Housing Grants, Construction and Regeneration Act 1996
Land Compensation Act 1973
Late Night Refreshment Houses Act 1969
Licensing Act 2003
Local Government (Miscellaneous Provisions) Act 1976
Local Government (Miscellaneous Provisions) Act 1982
Local Government Acts 1953-1989
Local Government and Housing Act 1989
National Assistance (Amendment) Act 1951
National Assistance Act 1948
Noise Act 1996
Noise and Statutory Nuisance Act 1993
Offices, Shops and Railway Premises Act 1963
Pesticides Act 1996
Pet Animals Act 1951
Pollution, Prevention and Control Act 1999
Prevention of Damage by Pests Act 1949
Private Hire Vehicles (Carriage of Guide Dogs etc.) Act 2002
Public Health (Control of Disease) Act 1984
Public Health Acts 1936, 1961
Radioactive Substances Act 1993
Rag Flock Act 1961
Regulation of Investigatory Powers Act 2000
Riding Establishments Act 1964/1970
Scrap Metal Dealers Act 1964/[2013](#)
Safety of Sports Grounds Act 1975
Slaughter of Poultry Act 1967

Slaughterhouses Act 1974
 Sunday Trading Act 1994
 Theatres Act 1968
 Town Police Clauses Acts 1847-1889
 Transport Act 1980
 Water Acts 1945-1989
 Water Industries Act 1991
 Zoo Licensing Act 1981

3.15.4 **Clean Neighbourhoods and Environment Act 2005**

To exercise powers in relation to the Clean Neighbourhoods and Environment Act 2005.

3.15.5 **Authorisation**

The Head of Culture and Environmental Protection shall be authorised:

- to authorise any other Officer to exercise any of the powers granted under this scheme where this is necessary for the exercise of their day to day duties;
- to appoint the Council's Chief Weights and Measures Inspector;
- to act as the Council's Proper Officer for the purposes of any enactment passed before or during the 1971/72 session of Parliament other than the Local Government Act 1972 or in any other instrument made before 26th October 1972, which refers to the post of Public Health Inspector.

The Trading Standards Manager and the Environmental Health and Licensing Manager shall be authorised to:

- to authorise Officers for the purpose of enforcement and administration of the legislation listed;
- to institute proceedings or authorise other Officers to institute legal proceedings [in respect of those matters set out in 3.15.3](#)

3.15.6 **Culture General**

- Local Government (Miscellaneous Provisions) Act 1982, Section 41 - Action considered appropriate in relation to property found in buildings or premises administered by Cultural and Environmental Protection Services.
- Letting of recreation facilities and premises (also Head of Planning and Countryside).
- Admission and exclusion of public to recreation facilities and premises (also Head of Planning and Countryside).
- Acquisition of items under Museum acquisition scheme.
- Administer Archive Service on behalf of all six Unitary Authorities in Berkshire.

Deleted: <#>necessary for the discharge of the Council's powers or duties and to respond to any appeal against the exercise of those powers or duties.¶

- To act in conformity with the Public Libraries and Museums Act 1964, as amended, and the Local Government and Housing Act 1989 and the policies of the Council.
- To manage public libraries in conformity with the Public Libraries and Museums Act 1964 (as amended) and the Local Government and Housing Act 1989 and the policies of the Council.

3.16 Head of Education Services

3.16.1 General

The Head of Education Services shall be authorised to exercise the powers and duties of the Council under the following primary legislation and any secondary legislation made there under and including any amending or updating to this legislation:

Education Act 1962

Further Education Act 1985

Education Reform Act 1988

Further and Higher Education Act 1992

Education Act 1996

School Inspections Act 1996

Education Act 1997

School Standards and Framework Act 1998

Special Educational Needs and Disability Act 2001

Education Act 2002

Education Act 2005

Education and Inspections Act 2006

Education and Skills Act 2008

Apprenticeships, Skills, Children and Learning Act 2009

3.16.2 Admissions

- To consult annually with governing bodies about admission arrangements as required by Section 88 of the School Standards and Framework Act 1998.
- To keep Standard Numbers under review and to implement any necessary changes, where these are agreed by the governing body.
- To respond to any proposals from governing bodies to increase Standard Numbers.
- To set admission limits which exceed the Standard Number where this is considered appropriate.
- To administer arrangements for admissions to nursery schools and classes in accordance with policies agreed by the Local Education Authority.

- To administer arrangements for the admission of individual pupils to primary and secondary schools including designated areas and other relevant factors and to present the case on behalf of the Authority to admission appeal panels.

3.16.3 Attendance at School

- To ensure that appropriate transport arrangements are made in accordance with the Authority's policies.
- To authorise home to school transport outside existing policy, in exceptional circumstances.
- To exercise the powers and duties of the Authority in respect of children excluded from school and to make arrangements for the continuing education of pupils who are excluded or otherwise unable to attend school.
- To authorise any proceedings necessary to enforce legal action relating to the non-attendance of pupils at school, or education other than at school.
- To undertake the powers and duties of the Authority under Section 36 of the Children Act 1989 regarding Education Supervision Orders.
- To consult annually on admission arrangements prior to determination as required by Section 88(e) of the SSFA (School Standards and Framework Act) 1998.

3.16.4 Special Educational Needs

- To arrange for children to be assessed in accordance with the requirements of the Education Act 1996 to determine the special educational provision which should be made for them and to maintain and review statements of special educational need in accordance with any regulations concerning these.
- To represent the Authority at statutory appeal tribunals in connection with the assessment of special educational needs.
- To ensure that the requirements of any statutory Codes of Practice, or other regulations are complied with.
- To determine and authorise the payment of boarding awards, grants towards tuition fees and expenses at schools where fees are payable, major and further education awards, maintenance allowances and tuition fees for correspondence courses and requests for the refund of grants in accordance with the policy of the Council.
- To determine applications for assistance towards travelling expenses from further education students over the age of 21 who apply on grounds of hardship within the Council's approved scheme.
- To approve the payment of recoupment charges for pupils and students at out of District establishments.

3.16.5 School Term Dates

In the case of the Local Education Authority (LEA), Voluntary Controlled and Special Schools, including residential schools, to determine school term dates after consultation with the Consultative Panel for Teachers.

3.16.6 Name of School

To approve the name of a school proposed by the governors.

3.16.7 Curriculum

- In accordance with arrangements approved by the Secretary of State under Section 409 of the Education Act 1996, to investigate complaints concerning alleged failures of schools to comply with the LEA's curriculum policy statement and the National Curriculum, including the requirements for religious education and collective worship.
- To determine whether application should be made to the Secretary of State to direct that an LEA-maintained school be authorised to conduct curriculum experiments outside the National Curriculum.
- To provide on behalf of the Authority any information which the Secretary of State may by regulation require.

3.16.8 Staffing – in respect of Nursery Schools

- To advise the Governing Body and/or the Selection Panel as to the shortlisting of candidates for Headship in accordance with the provisions of the Education Act 1996.
- To make arrangements for all other staffing appointments, subject to the provision of the Articles of Government.
- Subject to the Articles of Government and the disciplinary procedures applicable in each specific case, to authorise disciplinary action as appropriate.
- To approve appointments for additional teaching staff and to grant special allowances within the scheme approved by the Council.
- To approve applications for leave of absence for teachers to attend courses exceeding three months.

3.16.9 Staffing – in respect of Primary, Secondary and Special Schools

- To appoint persons elected by Governing Bodies to fill vacant posts in schools, unless the person so recommended does not meet the staff qualification requirements applicable to the appointment.
- In the case of Aided Schools, to exercise any advisory rights relating to the appointment of Headteachers, Deputy Headteachers or other teaching or ancillary staff conferred by agreement or legislation.
- To nominate persons for consideration to fill vacancies in other teaching posts in schools where Governing Bodies have notified their intention to fill those vacancies.

- To appoint persons selected by Governing Bodies as their Clerks.
- To implement decisions of Governing Bodies of schools relating to the determination of potential dismissals and any subsequent appeals against such dismissals which are in the Authority's power to determine.

3.16.10 All Educational Establishments

- To exercise the powers of the Local Education Authority in respect of the Licensed Teacher Scheme.
- To exercise the powers and duties under the Education (School Teacher Appraisal) (England) Regulations 2000.

3.16.11 Finance

- To design and keep under review the Authority's Scheme of Delegation in accordance with the Authority's policies and any statutory requirements.
- To approve loans for any education project within the policy of the Council which provides for loans.
- To determine applications for financial assistance from staff in accordance with any schemes approved by the Council.
- Acceptance of tenders and authority to sign, or authorise the sealing of contracts, for works and/or services for schools funded other than by the Council (or where the funding is in whole or in part passported through the Council).

3.16.12 Provision of Information Concerning Individual Performance of Pupils

- In accordance with Section 537 of the Education Act 1996, to provide performance information as specified.
- In accordance with Section 38 of the Education Act 1997, to provide such information to the Chief Inspector as may be prescribed.

3.16.13 Governance

- Appointment of local education authority governors: in accordance with Section 19 of the Education Act 2002 and relevant regulations to appoint and dismiss local education authority governors.
- Training and support of governors: in accordance with Section 22 of the Education Act 2002, to provide information for governors and necessary training.

3.16.14 Miscellaneous

- To establish, alter or discontinue any LEA maintained school in accordance with the SSFA 1998.
- To approve instruments of Government for all LEA maintained schools in the District in the future and to review or vary such instruments of Government (including nursery schools) as may be required by the Governors or the LEA.

- To consider and determine a complaint (not falling within 3.15.7 above) made against a LEA maintained school following conclusion of the School's complaints procedures.
- To make provision for the day-care of pre-school children and provision for out-of-school and holiday care and activities as appropriate in accordance with the duties and powers of the Council under Section 18 of the Children Act 1989.
- To approve minor amendments to the Council's Code of Conduct regarding the use of Fixed Penalty Notices for school non-attendance.

3.16.15 Post 16 Years - Education and Training provision

To exercise the powers and duties of the Council under the Apprenticeships, Skills, Children and Learning Act 2009 acting in conjunction with the Head of Service (Adult Social Care) and/or the Head of Children's Services as and when appropriate

3.17 Head of Public Health and Wellbeing

3.17.1 General

The Director of Public Health, working through the Head of Public Health and Wellbeing, has delegated authority for those matters which they are required to be responsible for under the National Health Service Act 2006 (as amended by the Health and Social care Act 2012).

3.17.2 Health of the Population

The duty imposed upon the Council to "take such steps as it considers appropriate for improving the health of the people of its area".

3.17.3 General

Any public health functions of the Secretary of State which he requires local authorities to discharge on his/her behalf.

3.17.4 Dental Health

Dental health functions for which the Council has responsibility

3.17.5 Health of Prisoners

The duty to co-operate with the prison service to secure and maintain the health of prisoners.

3.17.6 Weight Measurement

The Council's duties set out in Schedule 1 of the National Health Act 2006, which include medical inspection of pupils, the weighing and measuring of pupils of children sexual health services.

3.17.7 Violent Offenders

Arrangements for assessing the risks posed by violent and sexual offenders.

3.17.8 Health Protection

To include the provision of screening and immunisation programmes, sexual health services, infectious disease control and emergency planning.

3.17.9 Health Improvement

To include Children's public health, adult healthy lifestyles (drug and alcohol misuse, campaigns to prevent cancer and long term conditions, dental public health and local initiatives to reduce deaths as a result of seasonal mortality) and the wider determinants of public health such as housing, planning, and education.

3.17.10 Health Care Public Health

The provision of specialist public health advice to Clinical Commissioning Groups (CCGs) in the following areas which will be the subject of the "core offer":

- (a) production of the Joint Strategic Needs Assessment;
- (b) reviewing service provision and providing advice to CCGs to reduce health inequalities;
- (c) advising Clinical Commissioning Groups on priorities based on appropriate data; and
- (d) procuring services and advising on the cost effectiveness of interventions.