



Good Practice Agreement with
Community Councils

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ANGUS COUNCIL/ANGUS COMMUNITY COUNCILS

Good Practice Agreement with Community Councils

Introduction

As part of its Best Value development, Angus Council has carried out a review of corporate communications with community councils. One of the recommendations in the improvement plan stemming from that review was to develop a Good Practice Agreement with community councils. This is that agreement.

Background

Key Themes

Shortly after its inception in 1995, Angus Council adopted seven key themes. Three of these are directly relevant to community councils: -

- to promote the identity of and represent the interests of Angus locally, nationally and internationally.
- to aim to provide excellent public services, maximising the use of available resources to meet local needs.
- to develop partnerships.

In December 1997, the Council adopted its seven corporate priorities.

Corporate priority number one is:-

“To enhance the image of Angus as a Best Value local authority service provider”.

This priority states that in particular, attention will be given to the development of community involvement and participation through the extension of customer/citizen focus; enhancing local democracy; exploring means of citizen involvement, including the further development of decentralisation through area forums, area service teams and community involvement.

Corporate priority three is to develop a community planning strategy, involving the widest possible use of partnerships in liaison with all other

local agencies, for the benefit of the community. Angus Council is presently developing its community planning system and in doing so will take into account decentralisation proposals, which have already been introduced.

In June 1999, the McIntosh report, dealing with the relationship between the new Parliament and local government, recommended that the system of community councils should be retained.

The report recommends that community councils should be regarded as a “valuable asset to the democratic life of Scotland”.

The report suggests that their role should be seen within the wider context of the area approach being adopted by many councils, as a means of obtaining the fullest possible consultation at local levels. The report suggests that local authorities, in reviewing their local consultation arrangements, should involve community councils.

“Local authorities should also address:-

- general resourcing of community councils, including not only levels of financial support but also the provision of and access to accommodation, equipment and office facilities;
- improvements in electoral arrangements, taking into account examples of good practice already evident, and including the use of postal ballot and electronic voting;
- the development of civic education.”

This agreement seeks to take into account all of the above and to reinforce the themes outlined in the McIntosh Report.

Local Development

Following local government reorganisation, Angus Council inherited two community council administrative schemes from its predecessors. In recognition of the need to provide a standard approach, the Council agreed, as an interim measure, to develop a single Angus Council Community Council Administrative Scheme. This was achieved in 1997. The revised scheme was seen as a first phase of a two stage review which would lead to a

complete reappraisal of the administrative scheme, taking into account changes which had occurred since community councils were first set up in 1976.

There are now 27 operational community councils in Angus (out of a possible 30). The second phase of the review of the administrative scheme introduced a number of changes, such as model constitutions and standing orders and sought to realign council ward boundaries and those of community councils. This was seen as an important element in emphasising the link between community councils and Angus Council ward councillors.

This good practice agreement will be subject to review by the community councils and Angus Council at regular intervals. Its aim is to demonstrate the commitment of both Angus Council and the community councils in the area to work together for the good of the Angus community.

Angus Council's Commitment

Consultation

1. Angus Council recognises that community councils have made and will continue to make a valuable contribution to the development of the Angus community. Community councils do this by ascertaining, co-ordinating and expressing the views of the people in their areas and relaying these views to Angus Council. Angus Council recognises that community councils also promote community activities and encourage a local perspective. Angus Council recognises the value of these contributions and the value of consulting with community councils.
2. Angus Council will continue to consult community councils with regard to proposals for policy and physical developments likely to have an effect on the people whom community councils represent. To that end Angus Councillors will give a priority to attending meetings of community councils within their ward areas, subject to other commitments on their time and recognising that Angus Councillors may have more than one community council within their ward area.
3. In particular, Angus Council is committed to consulting community councils as part of its statutory duties in respect of planning applications, and has already developed a system for circulating planning applications to community councils. (See Writing to the Council below).
4. Angus Council has developed area forums as part of its decentralisation strategy and is committed to consulting the community through the forums. Angus Council encourages community councils to participate fully in the activities of area forums as a means of contributing to open, local, democratic debate. Angus Council is committed to ensuring that such debate takes place on all matters of local concern so that Angus Council decisions on such matters may take fully into account wider community views. Angus Council will therefore provide information to community councils directly about matters to be discussed at area forums, so far as is practicable.
5. Angus Council is developing ACCESS (Angus Council Community Enquiry Services) offices in all of the main towns. These provide local

contact and information points about council services. Burgh Information Points are also available in local libraries. Within ACCESS offices Angus Council will provide facilities for communicating with the Council, (e.g. telephone, fax and e-mail) and, where practicable, will provide support facilities for local organisations, including community councils.

6. Angus Council will continue to provide photocopying facilities in Community Education offices, which may be used by community councils at special rates.
7. Angus Council will allow the use of local, council-owned premises for community council meetings free of charge, on at least 12 occasions per year. Where suitable Angus Council premises are not available, Angus Council will provide financial support for the hire of suitable local halls or other premises for meetings of community councils.
8. Angus Council will continue its programme of bi-annual meetings with community council representatives. At such meetings community councils may comment generally on matters of concern and Angus Council representatives will respond. Bi-annual meetings may also be used to sound out community councils with regard to general proposals by Angus Council where developments are likely to affect local communities in general.
9. In consulting with community councils, Angus Council recognises the need to allow community councils sufficient time to respond. Where possible, Angus Council will aim to give community councils a period of at least one-month in which to reply. In relation to planning applications there is a different timescale. (See Para 9.6 in Writing to the Council below).
10. Angus Council will continue to provide training facilities for community councillors, either in respect of the specific operation of council departments or in the promotion of good practice by community councillors in areas of general interest e.g. chairmanship, secretaryship, taking of minutes etc.

11. Angus Council will continue to assist community councils in the provision of suitable insurance, providing cover for members in relation to their activities and also to cover against accident in relation to travel on community council business and in relation to events organised by community councils.
12. Angus Council will organise and conduct elections to community councils, presently on a three-year basis. Angus Council will seek to promote democratic participation in such elections by providing general publicity and will explore the possibility of facilitating participation by improving facilities for voting, including the use of postal voting.

Minutes and Reports

1. Angus Council will make available, within six days of full council meetings, minutes of all council committees as presented to Angus Council. These will be sent to community council secretaries.
2. Angus Council will also make available copies of specific reports (other than exempt reports) to community councils, on request.
3. Angus Council will also make available dates of its committee meetings and dates of Area Forum meetings.
4. Angus Council may also arrange, through its Printing Section, supplies of stationery and equipment to community councils. Community councils should contact the Printing Section direct for advice and information and with regard to any charges. The Printing Section can also provide specialist advice on printing of documents for community councils.

Funding

1. Angus Council will continue to provide funding for the administration of community councils. Angus Council will pay an annual grant, following submission of community councils' audited accounts together with a request for the administration grant. Such payments are usually made in October (see Community Council Financial Guidelines on page 20).

2. Angus Council will review the amount of administrative grant to be paid on a regular basis to ensure that community councils are adequately financed, taking into account their functions in respect of consultation and representing community views.
3. Angus Council will also provide funds for special projects through its Grant Scheme, details of which are available from the Council.
4. Angus Council will also provide general financial and administrative advice to community councils.

Writing to the Council

1. The Council's advice on writing to community councils is in the section below headed "Code of Guidance on Writing to the Council". Angus Council is committed to respecting this advice.
2. Angus Council is therefore committed to responding to routine enquiries within 10 working days. If the enquiry cannot be answered within 10 working days, there will be an acknowledgement indicating who is dealing with the enquiry and the reason for delay in responding fully. A full response will be provided within 20 days, or a further explanation provided. A full response to a non-routine enquiry will be provided within 20 working days, or a further explanation provided.
3. Replies to community councils (other than routine enquiries and information) will be copied to Angus Councillors in relevant wards. Angus Council also encourages Community councils to make use of its ACCESS enquiry system and the Council's Factbank, the directory to services, a copy of which is provided for each Community Council.
4. Angus Council is committed to exploring methods of improving communications with community councils and others and is developing Internet facilities for this purpose. Community councils are encouraged to use the Internet facilities available through local libraries.

Community Councils' Commitment

Representing the Community

1. Community councils have a statutory right to ascertain, co-ordinate and express views of their communities to Angus Council and other public bodies.
2. In ascertaining views, community councils should ensure there is wide consultation with the community and they should encourage local interest and participation in community debate.
3. In expressing views, community councils should ensure that they reflect the balance of community interest and that the views expressed are relevant to the issues under discussion. The secretary as official correspondent should set out views expressed by community councils in writing.
4. Specific arrangements are made by the Council for consultation on planning applications and each community council should ensure that a Planning Contact person is appointed and that the name, address and telephone/fax number of the Planning Contact are sent to the Council's Director of Planning as well as to the Chief Executive's Department as soon any appointment of a Planning Contact is made or details of the Planning Contact are changed. The Planning Contact is the official correspondent in respect of planning consultation and should be aware of the system for planning application consultation operated by the Council and should respond within the time limits laid down.
5. Community councils should ensure that invitations are extended to all Angus Councillors to attend any meeting of a community council within their ward area. Community councils should recognise that Angus Councillors may have more than one community council within their ward area (and will inevitably have other commitments as councillors) and should seek to arrange meetings at times of mutual convenience.
6. Community councils should encourage participation by other local organisations including special interest groups, civic groups, youth groups, tenants, associations, environmental groups etc., to ensure that a wide range of views are known to the community councils. Community

councils may co-opt members of representative and other groups to membership of the community council.

7. Community councils should publicise their meetings and activities and items of interest to the public, ensuring that the general public are aware of the dates and times of meetings and items to be discussed and that there is opportunity for members of the public and special interest groups to participate in the meetings of community councils.
8. Community councils shall ensure that minutes and/or newsletters are circulated to local libraries and ACCESS offices so that the public are aware of issues being discussed and so that members of the public may participate in discussion on the basis of information provided by the community council.
9. In particular, community councils should appoint a person to represent them at the appropriate Angus Council Area Forum meetings. The person, to be known as the Area Forum Contact person, will represent the views of the community council at the meetings of Area Forums. The Area Forum Contact person will also report back to the community council on matters arising at meetings of the Area Forums. Community councils should consider appointing a substitute Area Forum Contact.
10. Community councils will regularly update information about their officials to be published in Factbank, the Council's directory, including the chairman, secretary, planning contact and Area Forum contact.
11. Community councils will make every effort to participate in and respond to Angus Council consultations either through surveys, questionnaires or in respect of specific developments.
12. Community councils will hold at least four meetings per year and more as appropriate. Such meetings will be publicised through public notices and community councillors will encourage attendance at meetings, particularly by special interest groups.
13. Community councils will ensure that meetings are open to the public (except as provided in standing orders) and shall encourage public discussion and open debate through question time and points of view etc.

14. Community councils shall ensure that meetings are held in premises accessible to all members of the community (except as provided in standing orders).
15. Community councils shall also send minutes of meetings to the Chief Executive's Department at Angus Council and shall maintain regular contact with the Chief Executive's Department in order to ensure that records of the community council meetings are available to the council and so that names of officials etc. are regularly updated.
16. Community councils shall maintain financial records and will ensure regular financial reports on expenditure and income for the previous period are made at each meeting.
17. Community councils shall submit annual audited accounts by December, at latest, in any year for the preceding financial year (to 30 September). These accounts shall be sent to the Chief Executive's Department at Angus Council.
18. Community councils shall encourage local development by promoting funding of community efforts and may set up specific funds for this purpose.
19. Community councillors should attend training courses, as appropriate, provided by Angus Council or under its sponsorship.
20. Community councils will also liaise with other community councils and local organisations to share good practice and exchange information on matters of common interest.
21. Community councils will insure against all appropriate risks. Finance department can, on behalf of Community Councils, arrange appropriate insurance through the Council's insurers. This in turn will be recharged to the Community Council. Advice regarding insurance arrangements can be obtained from the Finance department.
22. In communicating with Angus Council, other than with regard to routine responses, e.g. planning applications, community councils will ensure that any Angus Council members, whose ward area is part of the community council area, shall be kept informed of community council views on major issues and other issues as the community council deems appropriate.

Angus Council

Angus Community Councils

Code Of Guidance On Writing To The Council

This is the code of guidance on Writing to the Council referred to in the Angus Council Scheme for the Establishment of Community Councils. When community councils write to Angus Council the following guidance should be followed:-

1. Minutes

- 1.1 Copies of community council minutes should be sent to: -
 - 1.1.1 Chief Executive, The Cross, Forfar, DD8 1BX for the attention of the Community Council Contact Officer.
 - 1.1.2 Any Angus Councillor whose ward or part ward is within the community council area.
- 1.2 Minutes should be sent as soon as possible after the meeting, and generally at the same time as they are sent to members of the community council.

2. Enquiries

- 2.1 Enquiries are classified as “routine” or “major”.
 - 2.1.1 “Routine enquiry” includes enquiry to individual services regarding minor defects or service failure e.g. repairs required to street lights, road surfaces, uplift of rubbish, damaged play equipment, etc. Such enquiry need not be in writing.
 - 2.1.2 “Major enquiry” includes an enquiry about a service failure affecting a number of members of the community or a proposal to remove or amend a service, which would affect a number of members of the community, etc., not being a routine enquiry. Such enquiry shall always be in writing.
 - 2.1.3 “Planning comments” are comments made by the Planning Contact of the community council to the Planning Department,

St James House, St James Road, Forfar, in response to notification about a planning application. Planning comments should always be in writing.

- 2.1.4 Writing includes typed or hand-written notes or letters, faxes or e-mails.

3. Making an Enquiry

- 3.1 Routine enquiries should be made to the department directly concerned through the contact officer named in Factbank or through the ACCESS telephone line. Routine enquiries may be made in writing or by telephone, fax, or e-mail or by calling in person at the most suitable office of the service.

A copy of a routine enquiry need not be sent to an Angus Councillor unless the community council considers that it is appropriate to do so.

- 3.2 Major enquiries should always be made in writing and delivered by letter, fax or e-mail to the most suitable office of the service concerned. Major enquiries should be signed by the secretary, as official correspondent of the Community Council, or in the secretary's absence by the chair of the Community Council. Major complaints should always be copied to the local Angus Councillor/s.

- 3.3 Where an enquiry concerns:

- 3.3.1 The Constitution of a community council;
- 3.3.2 The election of community councils i.e. the overall electoral system and not the procedure adopted at a specific election;
- 3.3.3 Funding of a community council;
- 3.3.4 Proposed amendments to the area of community council or a proposed change to existing divisions;
- 3.3.5 The formation of a new community council;
- 3.3.6 A statutory code, such as that relating to planning applications (i.e. the code itself and not the way in which a specific application was dealt with);

3.3.7 The response by a service department to a major complaint already made which is challenged by the community council;

3.3.8 A query with regard to the application of this advice, or

3.3.9 The conduct of a member of staff:

In the first instance the enquiry should be made to the Chief Executive's Department.

3.3.10 Where a community council is uncertain as to the service department to which a query or enquiry relates, or where there may be more than one service involved, for example with regard to a dispute over a right of way.

In the first instance the enquiry should be made to the Chief Executive's Department.

3.4 Enquiries, whether routine or major, should be addressed to individual service departments about individual issues. A series of enquiries on different service issues should not be addressed to one service (other than the Chief Executive's as above).

4. Responses

4.1 Routine enquiries will not require a written response from services in every case. Services should advise, however, where a routine enquiry cannot be responded to within a reasonable time, dependent on circumstances, e.g. failure to uplift a rubbish bin should be responded to within one working day; responses to pot-hole repairs may take several weeks.

Where a director of a service deems it appropriate, a copy of any written response regarding a routine enquiry may be sent to the appropriate Angus Councillor.

4.2 Responses to major enquiries will depend upon the nature of the enquiry and the ability of the service to respond. Where a major enquiry can be dealt with within existing resources or comes within existing policies, then it will be dealt with by the service in accordance with the policy.

4.3 Where a major enquiry raises a new issue or cannot be dealt with within existing resources or could cause undue demand on resources,

the Director of the service concerned shall respond to the Community Council stating this view. A copy of any such response must be sent to the Chief Executive and the Director of Finance.

- 4.4 If, in the view of the director of the service, a major enquiry cannot be dealt with by the specific service, because it is against Council policy, or would, in the director's view, be impracticable, unreasonable or not possible for some other stated reason, then the director shall write to the community council with these views and a copy of any such response should be sent to the Chief Executive and the Director of Finance.

5. Timescale For Written Response

- 5.1 A written response, if required, or considered appropriate to a routine enquiry, should be made within ten working days of the date of receipt of the complaint.
- 5.2 A written acknowledgement of a major enquiry should be made within 10 working days of the enquiry being made and a fully detailed response should be made within 20 working days where practicable. Where a report is required to Committee or other action is needed before a full response can be made, a holding response should be sent within 20 working days, explaining the circumstances.

6. Keeping Angus Councillors Informed

- 6.1 Community councils should keep local Angus Councillors informed with regard to major enquiries.
- 6.2 The community council secretary should send copies of letters, faxes, and e-mails to the local Angus councillor/s at the time the major enquiry is made.
- 6.3 Departments, in responding to community councils, shall send a copy of any response on a major enquiry on a service issue to the local Angus Councillor/s at the same time as it is sent to community council.

7. Issues About Service Responses

- 7.1 Where a community council is not satisfied with the action taken or response to a major or routine enquiry, the community council may

raise the issue with the Chief Executive. The community council should outline its views on the response, which has been made by the council department and shall state the action, which the community council considers, should be taken.

- 7.3 The Chief Executive shall respond to any such issue raised by a community council within 20 working days.
- 7.4 In any response the Chief Executive shall outline the action proposed to be taken.

8. Customer Care Advice

- 8.1 The Council publishes a general customer care leaflet. Departments also publish a variety of customer care information/guidance leaflets. The general customer care leaflet can only provide general information on customer care and give a general target for responses, 10 days for written responses.
- 8.2 Specific guidance on individual services is contained in the leaflets available from the service departments, which should be consulted as they may contain advice with regard to any complaint or targets set for performance by departments. In addition, each department publishes a yearly service report, which contains details about the work, which the department has undertaken and the targets set for the current year. Specific advice contained in the service department advice leaflet with regard to targets for responses will override general advice in the general customer care leaflet.

9. Role of Angus Councillors

- 9.1 Angus Councillors, as the elected representative for their wards, have a duty to represent all of the electors within their area. Community councillors have a duty to communicate the views of their communities to Angus Council and it is therefore important that there is a good working relationship between community councillors and Angus Councillors who have a common cause in promoting the views of the communities, which they represent.

- 9.2 Community councillors should therefore ensure that Angus Councillors are kept informed of any matter of concern relating to a service provided by Angus Council.
- 9.3 Likewise, Angus Councillors should inform community councillors of proposals by Angus Council and the reaction by Angus Council to any matters of concern raised by the community council.
- 9.4 Community councils should therefore ensure that Angus Councillors are invited to all meetings of the community councils in their ward area, and should also ensure that Angus Councillors are kept informed by copying to them correspondence, where appropriate, with Angus Council departments.
- 9.5 In writing to the Council, community councils should be specific about the details of any complaint, and give sufficient detail to identify the specific items, identifying locations and the nature of events which are of concern and any persons involved, including addresses. Where appropriate, plans or maps should be used. The Council will provide suitable scale maps.
- 9.6 Some services, particularly Planning, must follow statutory procedures. Advice on the procedure to be adopted by community councils in respect of responses to planning applications have been issued and should be followed by the planning contact of the community council.
- 9.7 Community councils should also make use of ACCESS (Angus Council Community Enquiry Services) and use the telephone enquiry service provided as appropriate. Details of contact officers within departments are provided in Factbank, copies of which are made available to community council secretaries. Factbank is also available on the Internet, which also provides addresses for Angus Councillors and Officers. The use of the Internet and e-mail is encouraged.
- 9.8 The reliability of any information system depends upon the quality of the information provided. It is essential therefore that where Community Councillors and/or Angus Councillors consider that improvements could be made to the system, including updating of

contact names etc., these should be notified to the Chief Executive's Department so that action may be taken. Factbank is updated in its Internet/Internet version on a weekly basis and names and addresses should be checked and updated on a regular basis. The book version of Factbank is updated quarterly.

10. Review

- 10.1 The provisions of this code of guidance will be reviewed on a yearly basis and suggestions regarding amendments should be made to the Chief Executive's Department by the end of February in each year prior to review, which will be carried out, where practical, within the period March-June.

Community Council Financial Guidelines

1. Introduction

- 1.1. The purpose of this guidance is to provide Community Councils with simple instructions on the minimum level of documentation and records, which should be maintained.

2. Recording of Receipts and Payments

- 2.1. As a bare minimum the Treasurer should maintain records of all receipts and payments in a cash book using separate pages for each. Ideally this should be extended to include separate identifying columns for cash and bank. Depending on the detail required this could be further expanded to provide a fully analysed cash book, detailing the main categories of receipts and payments, e.g. grant income, postages, photocopying etc.
- 2.2. Good practice when bookkeeping is to record all transactions as quickly as possible and in as much detail as necessary. Wherever possible an invoice or till receipt should be received for every payment made, numbered sequentially and carefully filed. Where an invoice or till receipt is not available a pro-forma voucher should be raised by the Treasurer detailing what the payment was for and signed by the person receiving payment.
- 2.3. As with payments, receipts should be supported by appropriate documentation, which should be numbered sequentially and carefully filed. All cash/cheques should be given to the Treasurer as soon as possible. The Treasurer should issue a receipt (keeping a copy) detailing the amount of the receipt, what it relates to and who it has been received from. This is particularly important where cash (as opposed to cheque) is involved.
- 2.4. Additionally, a list should be prepared of any assets held by the Community Council, such as typewriters etc. This should be retained by the Treasurer and updated at least annually or as required.

3. Annual Accounts

- 3.1. Annual accounts should be prepared at the end of each year of the Council's operations, summarising the receipts and payments made during that year.
- 3.2. The use of receipts and payments accounts is recommended. By definition this will only include physical receipts and payments made during the

period, not transactions which still have to be concluded. Any transactions not concluded by close-of-business on the final day of the financial period must be accounted for in the following financial year. Ideally, every effort should be made to make all payments and receive all income before close of business on the last day of the relevant accounting year. If exceptionally there was a significant payment due but not made by the year-end then an appropriate note should be made to the accounts.

- 3.3. The annual accounts should show opening bank and cash balances, summarised details of receipts and payments for the year and the closing bank and cash balances. Appropriate vouchers should be retained as evidence for each transaction.
- 3.4. A suggested sample layout for annual accounts is included at the end of this document.

4. Audit of Annual Accounts

- 4.1. These accounts require to be audited by someone who is suitably experienced in accountancy (preferably a qualified accountant) and who is not a member of the community council or related to a community councillor.
- 4.2. The auditor should confirm the bank and cash balances and examine all documents for authenticity, propriety, etc. to verify the accounts and sign and date them with a statement saying:
- 4.3. “I have examined the books and records of the XXX Community Council for the period XXX to XXX and have found the above statement to be correctly stated and sufficiently vouched.”

5. Bank Accounts and Cash

- 5.1. Each community council should open a bank account in the name of the community council. It is suggested that this account should be an interest-paying cheque account. However, where a community council holds large balances due to fund raising activities better rates of interest may be earned by having a separate deposit account.
- 5.2. The account should be operated with two signatories required for each cheque, with a minimum of three persons designated as signatories for

ease of operating the account. This should always be the Treasurer and two other designated officers of the Community Council.

- 5.3. Signatories should not sign blank cheques but the cheque should be prepared by the Treasurer and presented to another signatory along with appropriate documentary evidence relating to the payment. The signatory should sign the cheque and endorse the documentation with the cheque number and the payment date to show the payment has been made.
- 5.4. Cash held by the Community Council should be kept to minimum and always held in a lockfast container.

Example of a Basic Layout for a Cash Book

INCOME			
Description	Ref.	Chq No/Cash	Total (£)
Balance b/fwd 1 Oct 98			300.00
Grant-Angus Council	4		250.00
TOTAL			550.00

EXPENDITURE			
Description	Ref.	Chq No/ Cash	Total (£)
Forfar Dispatch	1	00145	75.00
Arbroath Stationers		Cash	25.00
Arbroath Herald	3	00146	150.00
Abbey Pens Ltd	5	00147	30.00
Donation-Bloggs Group		Cash	175.00
<i>Balance c/f 30 Sep 99</i>			95.00
TOTAL			550.00

“Ref” refers to the sequential numbering mentioned in paragraph 2.2 of the Financial Guidelines

Example of Preferred Layout for Annual Accounts

XXX COMMUNITY COUNCIL

Statement of Income and Expenditure of XXX Community Council for the period
XXX to XXX

<u>Income</u>	£
Council Grant	XXX
Other donations	XXX
Income from Fund Raisers	XXX
Other Income	XXX
Bank/Building Society Interest	<u>XXX</u>
<u>Total income</u>	XXX

Expenditure

Postages	XXX
Hall Hire	XXX
Advertising	<u>XXX</u> <u>XXX</u>
(Surplus)/Deficit for the Period	<u>XXX</u>
Opening Balance	XXX
Closing balance as at XXX	<u>XXX</u>

Represented by

Bank Account	XXX
Cash in hand	<u>XXX</u>
	<u>XXX</u>

Prepared by..... Date.....

Auditor's Certificate

I have examined the books and records of the XX Community Council for the period
XXX to XXX and have found the above statement to be correctly stated and
sufficiently vouched.

Signed by..... Date.....