



# **Steve Parkinson Partnership Training**

**January to March 2024**

**Virtual Continuing  
Professional Development  
For Town and Parish  
Clerks & Councillors in  
Cumbria**



# Steve Parkinson Partnership Training

CALC work alongside The Steve Parkinson Partnership to provide finance training, in furtherance of what CALC provides in house.

## Trainers

### Steve Parkinson, The Parkinson Partnership LLP

Steve is a former Town Clerk & an accountant with 30 years' experience in public sector finance, who specialises in advice & training for the local council sector.

### Tim Light, Lightatouch

Tim has 29 years experience of internal audit with Hampshire County Council. A past President of the Association of Accounting Technicians, he has undertaken internal audits at parish councils for the last ten years and delivers training on related topics.

## Course Information

The training is provided in interactive sessions, you will need a device with a reasonable screen size such as a PC, laptop or tablet to be able to participate fully.

Your booking confirmation will contain a link to the online event. Please ensure that you log in at least 10 minutes before the session starts, make sure that your screen name includes your first and last names.

## How to Book

Contact CALC, and we will arrange the booking for you



Once you have registered you will be sent a link a week before the event for you to join the meeting virtually.

Look out for emails with details of additional courses we will run which have been requested by you.



# Councillor Finance training

Topic	Course content	Proposed dates	Cost
<p>Finance for Councillors</p>	<p>This session is for councillors only and is designed to give them a greater understanding of their duties with regard to the council's finances.</p> <p>Topics include:</p> <ul style="list-style-type: none"> <li>• Roles and responsibilities</li> <li>• setting a budget and precept</li> <li>• Financial control</li> <li>• The Annual Governance &amp; Accountability Return</li> <li>• Internal and external audit</li> <li>• How VAT applies to local councils</li> </ul> <p>By the end of the session you will:</p> <ul style="list-style-type: none"> <li>• Understand the council's duties regarding financial management</li> <li>• Be aware of relevant legislation and sources of guidance</li> <li>• Be aware of how the council's accounts are prepared and audited</li> <li>• Recognise the importance of internal controls</li> <li>• • Understand how VAT law applies to your council</li> </ul>	<p>16 January 2024 – 10am</p> <p>25 January 2024 – 6.30pm</p> <p>22 February 2024 – 10am</p> <p>27 February 2024 – 6.30pm</p>	<p>Cost for members</p> <p>£30 per session</p>



# Internal controls

Topic	Course content	Proposed dates	Cost
Internal Controls	<p>This session give councillors and clerks an understanding of the need for internal controls and how they work, with practical examples and case studies.</p> <p>Topics include:</p> <ul style="list-style-type: none"><li>• Roles and responsibilities</li><li>• Financial risks</li><li>• Purpose of internal controls</li><li>• Case studies</li><li>• Examples of controls</li><li>• Review of internal controls</li></ul> <p>By the end of Local Council Finance you will:</p> <ul style="list-style-type: none"><li>• Understand the council's and RFO's duties regarding internal control</li><li>• Be aware of the purpose of internal controls</li><li>• Be able to identify examples of internal controls</li><li>• Know when to review internal controls</li></ul>	17 January 2024 – 10am	Cost for members  £30 per session

# Procurement

Topic	Course content	Proposed dates	Cost
Procurement	<p>For anyone involved in procuring goods and services, preparing tenders or entering into contracts on behalf of local councils.</p> <p>This session is an introduction to the basics of procurement for local councils – inviting quotes, producing specifications and tender documentation, achieving competition and value for money, managing contracts.</p> <p>Topics include:</p> <ul style="list-style-type: none"> <li>• Procurement thresholds</li> <li>• Basic terminology and steps involved in procurement</li> <li>• Estimates, quotes and tenders</li> <li>• Specifications</li> <li>• Quality and value for money</li> <li>• Advertising, including Contracts Finder</li> </ul> <p>Session benefits:</p> <p>By the end of Contracts and Procurement you will:</p> <ul style="list-style-type: none"> <li>• Be aware of procurement thresholds</li> <li>• Recognise when you must advertise on Contracts Finder</li> </ul>	<p>25 January 2024 – 10am</p> <p>10 March 2024 – 10am</p>	<p>Cost for members</p> <p>£30 per session</p>



	<ul style="list-style-type: none"><li>• Understand how to produce a specification for what you want</li><li>• Understand the basic terminology and steps involved in procurement</li><li>• Be able to ensure your procurement achieves value for money</li></ul>		
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# Internal Audit

Topic	Course content	Proposed dates	Cost
The role of Internal Audit	<p>For councillors and officers that want to understand the role of the internal auditor and how to appoint one. (Please note, this is NOT a training session for people who want to undertake internal audits)</p> <p>This session explains the role of the internal auditor in providing assurance to the council that it has sound financial controls.</p> <p>Topics include:</p> <ul style="list-style-type: none"><li>• legislation and guidance</li><li>• Roles and responsibilities</li><li>• Risk management</li><li>• Internal controls</li><li>• how the council appoints an internal auditor</li><li>• Scope of internal audit</li><li>• Reviewing internal control</li><li>• Internal audit reports</li></ul> <p>Session benefits:</p> <p>By the end of this session you will:</p> <ul style="list-style-type: none"><li>• Understand the purpose of internal audit</li><li>• Be aware of relevant legislation and sources of guidance</li></ul>	1 February 2024 – 10am	Cost for members  £30 per session





	<ul style="list-style-type: none"><li>• Understand how a council should appoint an internal auditor</li><li>• Recognise the importance of internal controls</li><li>• Be aware of the need to review effectiveness</li></ul>		
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## VAT – Partial exemption

Topic	Course content	Proposed dates	Cost
VAT - Partial exemption	<p>For clerks, finance staff and councillors of councils that lease or hire out land and buildings such as village halls, community centres, meeting rooms, sports facilities or markets, who need to understand when their council is at risk of not being able to reclaim VAT. Essential for any council contemplating major building projects, or incurring significant expenditure on running these facilities.</p> <p>This session is for those who already understand the rules of VAT (possibly from one of our VAT sessions) and need to work out whether their council can reclaim VAT in relation to its use of land.</p> <p>This session is unlikely to be of benefit for councils spending less than £50,000 a year, or for anyone that doesn't understand the difference between business and non-business activities or between taxable and exempt supplies.</p> <p>This session explains when VAT cannot be reclaimed in</p>	21 February 2024 – 10am	Cost for members  £30 per session

	<p>relation to exempt activities and what options may be available.</p> <p>Topics include:</p> <ul style="list-style-type: none"> <li>• law and guidance</li> <li>• non-business, taxable and exempt uses of land</li> <li>• Apportionment of costs</li> <li>• Partial exemption calculations</li> <li>• Occasional breaches</li> <li>• Option to tax</li> <li>• Capital Goods Scheme adjustments</li> </ul> <p>By the end of this session you will:</p> <ul style="list-style-type: none"> <li>• Know where to find the relevant legislation and guidance</li> <li>• Understand how to undertake a partial exemption calculation</li> <li>• Recognise when a project is likely to lead to unrecoverable VAT</li> <li>• Be aware of options to achieve VAT recovery</li> </ul>		
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# VAT for unregistered councils

Topic	Course content	Proposed dates	Cost
VAT for unregistered councils (VAT126)	<p>For clerks, finance staff and councillors from councils that are not VAT registered, but reclaim VAT using Form VAT126.</p> <p>This session explains how VAT affects local councils. Essential for any council contemplating major building projects.</p> <p>Topics include:</p> <ul style="list-style-type: none"><li>• how VAT law applies to local councils</li><li>• where to find the law and guidance</li><li>• business and non-business activities</li><li>• understanding whether sales are taxable or exempt from VAT</li><li>• when a council must register for VAT</li><li>• when VAT can be reclaimed</li><li>• Partial exemption</li><li>• Reclaiming VAT when using grants and donations</li></ul> <p>By the end of this session you will:</p> <ul style="list-style-type: none"><li>• Know where to find the relevant legislation and guidance</li></ul>	<p>18 January 2024 – 10am</p> <p>27 February 2024 – 10am</p> <p>21 March 2024 – 10am</p>	<p>Cost for members</p> <p>£30 per session</p>



	<ul style="list-style-type: none"><li>• Understand the key concepts of VAT</li><li>• Know when a council can or can't reclaim VAT</li><li>• Recognise when a council must register for VAT</li><li>• Be aware of activities that require special attention</li></ul>		
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# VAT for registered councils

Topic	Course content	Proposed dates	Cost
VAT for VAT registered councils	<p>For clerks, finance staff and councillors from councils that are VAT registered, who wish to develop their knowledge (VAT registered councils have a 9-digit registration number, submit quarterly VAT returns online and charge VAT on taxable sales. If your council submits a VAT126 claim, it is not VAT registered).</p> <p>This session explains when and how VAT registered local councils charge VAT, when they can reclaim it and when they can't. Essential for any council contemplating major building projects.</p> <p>Topics include:</p> <ul style="list-style-type: none"><li>• how VAT law applies to local councils</li><li>• where to find the law and guidance</li><li>• business and non-business activities</li><li>• understanding whether sales are taxable or exempt from VAT</li><li>• when to charge VAT</li><li>• VAT rates</li><li>• when VAT can be reclaimed</li><li>• VAT returns</li><li>• Partial exemption</li><li>• Non-business activities</li></ul>	8 February 2024 – 10am	Cost for members  £30 per session

	<ul style="list-style-type: none"> <li>• Reclaiming VAT when using grants and donations</li> </ul> <p>By the end of this session you will:</p> <ul style="list-style-type: none"> <li>• Know where to find the relevant legislation and guidance</li> <li>• Understand the key concepts of VAT</li> <li>• Know when a council can or can't reclaim VAT</li> <li>• Recognise when a council must charge VAT</li> <li>• Be aware of activities that require special attention</li> </ul>		
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# Year end & Audit – councils over £25,000

Topic	Course content	Proposed dates	Cost
<p>Year end &amp; Audit – councils over £25,000</p>	<p>For officers who want to understand how to prepare their council’s Annual Governance &amp; Accountability Return and comply with the requirements of the audit process.</p> <p>This session does NOT cover exemption from audit or the Transparency Code for smaller Authorities. We have alternative sessions for councils under £25,000 that need those topics.</p> <p>This session introduces the Annual Return and the stages of the audit process, enabling you to complete all the relevant steps correctly.</p> <p>Topics include:</p> <ul style="list-style-type: none"> <li>• Closing the accounts</li> <li>• Assets and borrowing</li> <li>• Internal audit</li> <li>• Reviewing internal control</li> <li>• The Annual Return</li> <li>• Electors rights</li> <li>• Publication requirements</li> </ul> <p>By the end of this session you will:</p> <ul style="list-style-type: none"> <li>• Be able to identify the steps needed as part of the audit process</li> <li>• Understand how to close the council’s accounts</li> </ul>	<p>30 January 2024 – 10am</p> <p>20 February 2024 – 10am</p> <p>29 February 2024 – 10am</p> <p>14 March 2024 – 10am</p> <p>26 March 2024 – 10am</p>	<p>Cost for members</p> <p>£30 per session</p>





	<ul style="list-style-type: none"><li>• Understand how to complete the Annual Return</li><li>• Be able to correctly allow the exercise of electors' rights</li><li>• Recognise the need to review internal controls</li></ul>		
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# Income & expenditure accounting (for larger councils)

Topic	Course content	Proposed dates	Cost
Income & expenditure accounting (for larger councils)	<p>For officers who want to understand how to prepare their council's Annual Governance &amp; Accountability Return on an income and expenditure basis (mandatory for councils regularly spending over £200,000) and comply with the requirements of the audit process.</p> <p>This session explains how to convert receipts &amp; payments to income &amp; expenditure accounts, how this affects the Annual Return and the timing of year-end activities and the audit process, enabling you to complete all the relevant steps correctly.</p> <p>Topics include:</p> <ul style="list-style-type: none"><li>• Closing the accounts</li><li>• Debtors and creditors</li><li>• Assets and borrowing</li><li>• Internal audit</li><li>• Reviewing internal control</li><li>• The Annual Return</li><li>• Electors rights</li><li>• Publication requirements</li></ul> <p>By the end of this session you will:</p> <ul style="list-style-type: none"><li>• Be able to identify the difference between I&amp;E and R&amp;P accounts</li><li>• Know the steps needed to convert to I&amp;E accounts</li></ul>	12 March 2024 – 10am	Cost for members  £30 per session



	<ul style="list-style-type: none"><li>• Understand how to complete the Annual Return</li><li>• Be able to correctly allow the exercise of electors' rights</li><li>• Recognise the need to review internal controls</li></ul>		
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# Year end & Transparency – councils under £25,000

Topic	Course content	Proposed dates	Cost
Year end & Transparency – councils under £25,000	<p>For officers who want to understand how to prepare and publish their council's Annual Governance &amp; Accountability Return on a receipts and payments basis, complying with the Accounts &amp; Audit Regulations and the Transparency Code for Smaller authorities.</p> <p>This session introduces the Annual Return and the stages of the audit process, enabling you to complete all the relevant steps correctly. It includes additional information on exemption from audit and transparency, only applicable to councils with annual receipts and payments of less than £25,000.</p> <p>There are similar, alternative sessions for Councils over £25,000 (no mention of audit &amp; transparency).</p> <p>You do not need to attend more than one of these, as the content is similar.</p> <p>Topics include:</p> <ul style="list-style-type: none"><li>• Closing the accounts</li><li>• Exemption from external audit</li><li>• Internal audit</li></ul>	<p>7 March 2024 – 10am</p> <p>19 March 2024 – 10am</p>	<p>Cost for members</p> <p>£30 per session</p>



	<ul style="list-style-type: none"><li>• Reviewing internal control</li><li>• The Annual Return</li><li>• Electors rights</li><li>• Transparency and publication requirements</li></ul> <p>By the end of this session you will:</p> <ul style="list-style-type: none"><li>• Be able to identify the steps needed as part of the year-end process</li><li>• Understand how to close the council's accounts</li><li>• Understand how to complete the Annual Return</li><li>• Be able to correctly allow the exercise of electors' rights</li><li>• Be able to identify the information a small council must publish</li></ul>		
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## Booking your Development Session

**To Book a Place on a Steve Parkinson Finance course:**

**Email** [calc@cumbria.gov.uk](mailto:calc@cumbria.gov.uk)

Tell us the name and the date of the course you want to book. Provide the names of the delegates and a contact email address for each person. We'll send an invoice to the clerk of the council once the training is completed. We'll send joining instructions to the delegate, usually about 7 days so before the session is due to run. Invoices and joining instructions will be sent by email. If you're booking for yourself, remember to obtain the relevant approval for expenditure from your council.

All our courses are available to non-members please contact CALC for more details including costs.

## Cancellations

If you cancel your place 7 days before the course is due you will not be charged. If you cancel more than one day but less than 7 days before the course you will be charged 50% of the course fee. If you cancel less than 24 hours before the course or do not attend you will be charged the full amount.

Sometimes it is necessary for us to cancel or reschedule a session. We will always give you as much warning about this as possible. If you haven't heard from us, please don't assume a session isn't running – your joining details will usually be sent out 7 days before the session is due to run.

**CALC also ask external speakers to deliver half or full day events during the course of the year. Watch out for the Wednesday update emails for such events.**