

Bedfordshire Association of Town & Parish Councils

Finance Training Programme

2026

***Interactive on-line training delivered on Zoom
by Parkinson Partnership LLP***

New Clerk's Finance

This introductory session is for **inexperienced clerks**, deputy/assistant clerks and finance officers in their first few months and is designed to give them an overview of a council's year, along with a basic understanding of the RFO's role. If you have 9 month's experience or more, this session is unlikely to cover anything you don't already know. Please leave this session for very new clerks and book yourself onto the more detailed sessions on Budgeting, Internal Control, The Role of internal audit, Procurement, Year-end and VAT instead. Bookings for experienced clerks, or anyone that is not eligible for this course, may be removed without notice.

Topics include: Roles and responsibilities; Setting a budget and precept; Internal control; The Annual Governance & Accountability Return; Internal and external audit

By the end of the session you will: Be aware of relevant legislation and sources of guidance; Be able to describe the key financial activities in a year; Be aware of how the council's accounts must be prepared and audited; Recognise the importance and purpose of internal controls.

Budgeting for Clerks & Finance Staff

This session is aimed at **officers** of parish & town councils, who are involved in preparing and monitoring budgets. Topics include: setting a budget and precept; Contingencies and reserves; how the council tax base affects the budget; Inflation; budget monitoring. By the end of this session you will: Understand how and when to prepare a budget; Know how to approve and issue a precept; Be aware of the factors that affect a budget; Understand how to manage a budget

Procurement

For anyone involved in procuring goods and services, preparing tenders or entering into contracts on behalf of local councils.

This session is an introduction to the basics of procurement for local councils covering the Procurement Act 2023, which comes into force on 28 October – inviting quotes, producing specifications and tender documentation, achieving competition and value for money, managing contracts.

Role of Internal Audit

For **councillors and officers** who want to understand the role of the internal auditor, what to expect from them and how to appoint one. (Please note, this is NOT a training session for people who want to undertake internal audits). This session explains the role of the internal auditor in providing assurance to the council that it has sound financial controls.

Topics include: legislation and guidance; Roles and responsibilities; Internal controls how the council appoints an internal auditor; Scope of internal audit; Reviewing internal control; Internal audit reports

By the end of this session you will: Understand the purpose of internal audit; Be aware of relevant legislation and sources of guidance; Understand how a council should appoint an internal auditor; Recognise the importance of internal controls; Be aware of the need to review effectiveness

Introduction to VAT

This session is for **clerks, finance staff and councillors**. It explains how VAT rules affects local councils, focussing on those that are not VAT registered, but reclaim VAT using Form VAT126. Essential for any council contemplating major building projects. Alternative sessions are available in our programme for councils that are registered for VAT and submit VAT returns directly from their accounting software.

Topics include: how VAT law applies to local councils; where to find the law and guidance; what are business and non-business activities; understanding whether sales are taxable or exempt from VAT; when a council must register for VAT; when VAT can be reclaimed; partial exemption; reclaiming VAT when using grants and donations

By the end of this session you will: Know where to find the relevant legislation and guidance; Understand the key concepts of VAT; Know when a council can or can't reclaim VAT; Recognise when a council must register for VAT; Be aware of activities that require special attention

VAT for VAT Registered Councils

This session is for **clerks, finance staff and councillors** from VAT registered councils, who wish to develop their knowledge of how VAT applies to their council's activities.

VAT registered councils have a 9-digit registration number, submit quarterly VAT returns directly from their accounting software and charge VAT on taxable sales. Councils that submit a VAT126 claim, are not VAT registered and should look at our "Introduction to VAT" course instead.

This session explains when and how VAT registered local councils charge VAT, when they can reclaim VAT and when they can't. Essential for any council contemplating major building work.

Topics include: how VAT law applies to local councils: where to find the law and guidance; business and non-business activities; understanding whether sales are taxable or exempt from VAT; when to charge VAT; VAT rates; when VAT can be reclaimed; VAT returns; Partial exemption; Non-business activities; Reclaiming VAT when using grants and donations

By the end of this session you will: Know where to find the relevant legislation and guidance; Understand the key concepts of VAT; Know when a council can or can't reclaim VAT; Recognise when a council must charge VAT; Be aware of activities that require special attention

To enable booking this session, please provide VAT registration number as this is required to secure place(s).

Finance for Councillors

Morning sessions (10.00am) Evening session (6.30pm)

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. Topics include: Roles and responsibilities; setting a budget and precept; Financial control; The Annual Governance & Accountability Return; Internal and external audit; How VAT applies to local councils

Internal Controls

This session gives **councillors and officers** an understanding of the need for internal controls and how they work, with practical examples and case studies.

Topics include: Roles and responsibilities; Financial risks; Purpose of internal controls; Case studies; Examples of controls; Review of internal controls

By the end of this session you will: Understand the council's and RFO's duties regarding internal control; Be aware of the purpose of internal controls; Be able to identify examples of internal controls; Know when to review internal controls

VAT – Partial Exemption

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.

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.

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. This session explains when VAT cannot be reclaimed in relation to exempt activities and what options may be available.

Topics include: law and guidance; non-business, taxable and exempt uses of land; Apportionment of costs; Partial exemption calculations; Occasional breaches; Option to tax; Capital Goods Scheme adjustments.

This session is unlikely to be of benefit for councils spending less than £50,000 a year, or for anyone that doesn't already understand the difference between business and non-business activities or between taxable and exempt supplies.

This session explains when VAT cannot be reclaimed in relation to exempt activities and what options may be available if you are in that situation.

Topics include: law and guidance; non-business, taxable and exempt uses of land; Apportionment of costs; Partial exemption calculations; Occasional breaches; Option to tax; Capital Goods Scheme adjustments

By the end of this session you will: Know where to find the relevant legislation and guidance; Understand how to undertake a partial exemption calculation; Recognise when a project is likely to lead to unrecoverable VAT; Be aware of options to achieve VAT recovery

Year End & Transparency (Councils under £25,000)

For officers of councils that spend and receive less than £25,000 a year, who want to understand how to prepare and publish their council's Annual Governance & Accountability Return to comply with the Accounts & Audit Regulations, as well as publishing the information required by the Transparency Code for Smaller authorities. There are alternative sessions for Councils over £25,000 that submit their accounts for audit. You do not need to attend more than one of these sessions, as the content is similar.

This session introduces the Annual Governance & Accountability Return and the stages of the approval 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.

Topics include: Closing the accounts; Exemption from external audit; Internal audit; Reviewing internal control; The Annual Return; Electors rights; Transparency and publication requirements

By the end of this session you will: Be able to identify the steps needed as part of the year-end process; Understand how to close the council's accounts; Understand how to complete the Annual Return; Be able to correctly allow the exercise of electors' rights; Be able to identify the information a small council must publish

Income and Expenditure (larger councils)

For officers who want to understand how to prepare their council's Annual Governance & 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.

This session explains how to convert receipts & payments accounts to income & 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.

Topics include: Closing the accounts: Debtors and creditors; Assets and borrowing; Internal audit Reviewing internal control; The Annual Return; Electors rights; Publication requirements

Year end & audit - councils over £25,000

Details

For officers who want to understand how to prepare their council's Annual Governance & Accountability Return and comply with the requirements of the audit process.

This session is aimed at councils that spend between £25,000 and £200,000 a year and prepare simple accounts on a receipts and payments basis. It is also relevant for councils under £25,000 that choose not to exempt themselves from external audit, as well as for and councils that regularly spend over £200,000 and are already comfortable with preparing income and expenditure accounts.

There are alternative sessions in our programme for Councils under £25,000 that intend to exempt themselves from audit.

Councils that need to understand how to prepare Income and Expenditure accounts

This session introduces the Annual Return and the stages of the audit process, enabling you to complete all the relevant steps correctly and at the right time.

Topics include: Closing the accounts: Assets and borrowing; Reviewing internal control Internal audit; The Annual Return; Electors rights; Audit; • Publication requirements

By the end of this session you will: Be able to identify the steps needed as part of the audit process; Understand how to close the council's accounts; • Understand how to complete the Annual Return; Be able to correctly allow the exercise of electors' rights; Recognise the need to review internal controls.

All Parkinson training sessions start at 10.00am unless otherwise stated and are 1 hr 30 mins duration. The per-delegate fee is **£35.00**

New dates are added regularly. All prices quoted are the BATPC member council rate. Booking on places on any of the above courses provided by Parkinson Partnership LLP is a commitment to pay.

Clerks can book direct with Parkinsons or if you prefer Tracy Moorhouse email admin@batpc.co.uk can book on your behalf.