COTHERSTONE PARISH COUNCIL

Clerk's Report on recent Continuing Professional Development activity

1. Introduction to VAT for local councils

Clerk attended a one-day training course on 24 September, at Shotton Hall, Peterlee.

The trainer was Steve Parkinson of the Parkinson Partnership which specialises in VAT advice for local councils. Steve was a Clerk to Alton Town Council for many years.

In-depth coverage of making supplies of goods and services (business and non-business services), taxable (at standard, reduced or zero rated) and exempt supplies, VAT registration liability (note that the usual threshold of £85k does NOT apply to parish councils) and reclaiming VAT. Strong emphasis was given to the fact that parish/town councils have specific VAT regulations (VAT Notice 749) which are different to those applicable to private businesses.

Detailed presentation and exercises focused on (a) grants and donations – eg. how a parish council cannot purchase goods for another organisation 'in order to reclaim the VAT' and (b) VAT on large projects (eg. buildings, play area) and the need to weigh up whether or not 'opt to tax' (where an exempt supply becomes taxable) might be beneficial to a parish council in certain circumstances.

Presentation slides and handout filed for reference.

2. Website accessibility - preparing for new regulations

Clerk attended a one-day training course on 25 September, at Spennymoor.

This course was presented by Lauren Crawford, and ICT officer with Durham County Council.

New regulations are coming into force which requires all public sector websites and apps to meet accessibility standards and to publish an accessibility statement. The Parish Council's website must be compliant by 23 September 2020. Steps to be followed include checking the current website for accessibility problems, making a plan to fix any problems, publishing an accessibility statement and making sure any new features or uploaded content are accessible.

There is a wealth of government advice available on this and many references were provided.

Durham County Council has produced a guide to making source documents (in Word) accessible, which should then ensure that PDFs converted from those documents remain accessible.

To put some context on this, the types of issues to address are:

- The use of structure in a document (titles, headers, footers, page numbering, table of contents etc) through consistency of format and mark-up.
- The use of text styles (underlines, bold, italics, capitals and use of colour should be avoided, choice of font, minimum font size)
- Use defined Heading styles
- Explain abbreviation on their first use in a document
- Take care with link text (eg. don't use 'click here')
- All images must have alternative text which describes them to a user who' can't see

Note: Word has built-in accessibility checker!

Presentation slides and guidance notes filed for reference.

Recommendation

To receive a report on Clerk's recent continuing professional development.