



Malvern Hills Trust

David Butler of Bishop Fleming will be in attendance

Ordinary Meeting of the Board

Thursday 9 September 2021 7.10pm

The Council Chamber,
Civic Centre,
Pershore WR 10 1PT

or live stream on YouTube: <https://wychavon.public-i.tv/core/portal/home>

Meeting of the Board

Thursday 9 September 2021 7.10pm (or following Levy Payers' Meeting)
The Council Chamber, Civic Centre, Pershore WR 10 1PT
or live stream on YouTube: <https://wychavon.public-i.tv/core/portal/home>.

In attendance David Butler, Bishop Fleming

Please see overleaf for arrangements if you wish to attend the meeting in person

Agenda

1. Apologies for absence
2. Chair's Announcements
3. Declarations of Interest
4. Public comments
5. To review Key Issues for Discussion Document Confidential Paper J FAR 12.08.21
6. To review the Letter of Representation addressed to Bishop Fleming and authorise
the Chair of the Board to sign it Paper D FAR 12.08.21
7. To confirm to the Auditors that the charity is a going concern
Paper C FAR 12.08.21
8. To authorise the Chair to sign the letter of engagement from the Auditors
Pages 1 -16 Paper A
9. To confirm the Minutes of the Board meeting held on 26 August 2021
To Follow
10. Matters arising
From the previous Board meetings not otherwise on the agenda
11. **Staffing Committee**
 - 11.1 To confirm the accuracy of the minutes of the meetings held 1 July 2021
Pages 17 - 26
 - 11.2 Chair of Committee to present the minutes and matters arising since the meeting
 - 11.3 Board to adopt the minutes & recommendations set out below
 - 7.3.1 **Review of Health and Safety Policy**
To adopt the revised Health and Safety Policy
 - 7.3.2 **Review of Safeguarding Policy**
To adopt the revised Safeguarding Policy
12. **Governance Committee**
 - 12.1 To confirm the accuracy of the minutes of the meetings held 29 July 2021
Pages 27 - 34
Confidential page 1,2

12.2 Chair of Committee to present the minutes and matters arising since the meeting

12.3 Board to adopt the minutes & recommendations set out below

8.3.1. Meetings

(See below)

8.3.2. Social Media Policy

To adopt the revised Social Media Policy

13. Meetings

To adopt the revised schedule of meetings for a trial period of 6 months

Page 35 Paper B

14. Update on progress of working group looking at the costs and benefits of a private bill .

Verbal update

15. Review of progress on governance toolkit

16. Finance Administration and Resources Committee

16.1 To confirm the accuracy of the minutes of the meetings held 12 August 2021

Pages 36 - 41

Confidential page 3

16.2 Chair of Committee to present the minutes and matters arising since the meeting

16.3 Board to adopt the minutes & recommendations set out below

6. Countryside Stewardship Grant North & Central Hills

b) No further income accruals be made in relation to the Northern & Central Hills CS until the dispute is resolved

c) The balances on the grazing reserve, BPS and HLS Castlemorton Common funds be used to cover the shortfall at 30th June 2021 arising from the dispute,

d) £32,200 be made available from general fund reserves to fund grazing on the North & Central Hills from 1st July 2021 to 31st December 2021.

13. Designated and restricted fund budgets 2021/22

a) The designated and restricted funds budgets for 2021/22 be approved and

b) The budget for the North & Central Hills Countryside Stewardship scheme be updated once the dispute with the RPA has been resolved.

15.6 Wardens' vehicle purchase

To approve an additional £6,000 towards the capital cost of the 4th warden vehicle

20 IT security

(See paper) To install the recommended security system at a cost of £1,620 pa

17. To adopt the Risk Management Schedule

Paper C

18. Trail hunting update

Pages 42, 43 Paper D

19. Update on dispute with RPA

Verbal Update

20. Invitation to participate in a test and trial of Defra's new ELM scheme.

Verbal report

21. Urgent Business

22. Information

22.1 Malvern Spa Association Verbal update DB

22.2 AONB Joint Advisory Committee Pages 44 - 49 Minutes of meeting 23.4.21

22.3 Wildlife Panel Verbal update

22.4 Recreation Advisory Panel No meeting

22.5 4Cs No meeting

22.6 Management report Pages 50 -

23. Next meeting: 11 November 2021

24. Confidential business

Resolution to exclude the public for discussion of items 25, 26, 27 on the agenda on the grounds that publicity would be prejudicial to the public interest by reason of the exempt or confidential nature of the business to be transacted (Legal advice/person information).

CONFIDENTIAL

25. VAT reclaim Confidential pages 4 - 10 Paper E

26. Staffing Confidential pages 11, 12 Paper F

27. To discuss legal advice in relation to easements Confidential pages 13 - Paper G

Please do not attend the meeting in person if you have symptoms of Covid-19 or if you have been in contact with anyone showing symptoms.

There are still high numbers of Covid cases and it is clear that notwithstanding vaccination, people can still catch the virus. Each venue is risk assessed by the Trust and is allocated a maximum capacity so that a 2m distance can be maintained between attendees. Once the capacity for the venue has been reached, in order to keep attendees safe, no further people will be admitted. If you attend the meeting you will still be asked to wear a face mask as a courtesy to other attendees.

Anyone (other than trustees) who wishes to attend **must** apply in writing to cindy@malvern hills.org.uk (or write to Mrs L Parish at the Trust's office), giving their name, E-mail address and contact number, which are required for track and trace. Places will be allocated on a first come first served basis. Cindy will confirm whether there is a place available.

If you turn up at the meeting without pre-booking you risk not being admitted.

Ordinary meeting of the Board Auditors' engagement letter

9th September 2021

The auditors have asked that the Board sign a new engagement letter this year. A copy of the letter is attached.

Recommendation

That the Board authorise the Chair to sign the auditors' engagement letter on their behalf.

Cheryl Gentry
Finance & Administration Manager
25th August 2021

Our Ref: WRMA101387/IS/JG/AT
Your Ref:
Date: 25 May 2021



PRIVATE & CONFIDENTIAL

The Board of Trustees
Malvern Hills Trust
Manor House
Grange Road
Malvern
Worcestershire
WR14 3EY

Dear Sirs

MALVERN HILLS TRUST

The purpose of this letter, and the attached standard terms of engagement schedules, is to set out the basis on which we are to act and our respective responsibilities.

The *general terms and conditions* schedule sets out the terms and conditions applying to all assignments carried out by Bishop Fleming. The *charitable companies* schedule sets out the specific terms and conditions of engagement, including the responsibilities of the trustees, applying to the various compliance services that we routinely carry out for the charitable company.

We may not carry out all of the services described on the *charitable companies* schedule and the precise sections of this schedule that apply to you are set out below.

These schedules may, from time to time, be updated as the legal or regulatory framework under which we operate changes. You will be notified of any changes to the attached terms and conditions and updated schedules will be issued, whilst any changes to our *general terms and conditions* can be found on our website. We may in the future issue such changes by e-mail, or other electronic means, unless you notify us in writing that e-mail or electronic means is not an acceptable means of communication (please refer to clause A9 on the attached schedule).

If you have any queries or comments on such revised schedules, please contact us as soon as possible after receipt, otherwise the revised terms therein will take effect 14 days after issue.

Services to be provided

Your attention is also drawn to section B regarding the trustees' responsibilities generally.

We have agreed to carry out the following compliance services for the charitable company and the list below refers you to the appropriate section of the terms of engagement:

- Audit of financial statements section D



A member of Kreston International | A global network of independent accounting firms

Bishop Fleming is a trading name of Bishop Fleming LLP, a limited liability partnership registered in England and Wales No. OC391282. Registered office: Stratus House, Emperor Way, Exeter Business Park, Exeter, Devon, EX1 3QS. A list of members' names is available at the office address.

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Worcester
WR1 2LB

T: 01905 732 100
E: worcester@bishopfleming.co.uk
W: bishopfleming.co.uk



Services that will not be provided

You have not asked us to become involved in the preparation of financial statements.

- You have not asked us to become involved in the preparation of management accounts.
- You have not asked us to become involved with your corporation tax affairs.
- You have not asked us to become involved with forms P11D, P9D and P11D(b). If you wish us to become involved with your payroll and other matters relating to your employees, other than forms P11D, P9D and P11D(b), or with returns under the construction industry sub-contractors scheme (CIS), we will deal with these in a separate letter.
- You have not asked us to become involved with CT61 returns.
- You have agreed to complete all the statutory company returns and forms, for example, the annual return/confirmation statement and the notification of changes in directors.
- You have agreed to complete all the returns required by the Charity Commission, for example, the annual return.

We shall, of course, be pleased to advise you on these matters if requested.

Agreement of terms

The terms set out in this letter shall take effect immediately upon your countersigning this letter and returning it to us.

Please note that we will not be able to provide any services under clause A12 until the signed copy is returned to us. Other services may be delayed if the signed copy is not returned to us promptly.

Please note that any new services may be delayed if the signed copy is not returned to us promptly.

We will not be responsible for earlier periods. Your previous advisers, Crowe Clark Whitehill LLP, will deal with the accounts, and outstanding returns, assessments, and other matters relating to earlier periods and will agree the position with the relevant authorities.

Once it has been agreed, this letter will remain effective, from one engagement to another, until it is replaced or in exceptional circumstances where we are removed before the expiry of the term of our office. We shall be grateful if you could confirm your agreement to these terms by signing the enclosed copy of this letter and returning it to us immediately.

Yours faithfully

BISHOP FLEMING LLP

We confirm that I/we have read and understood the contents of this letter and agree that it accurately reflects my/our fair understanding of the services that I/we require you to provide and I/we agree that you can contact me/us as described in paragraph A9 of the enclosed general terms and conditions schedule.

Signed Dated

Print name

On behalf of Malvern Hills Trust

The following standard terms of business apply to all engagements accepted by Bishop Fleming. Bishop Fleming LLP, Bishop Fleming Bath Limited, Bishop Fleming Corporate Finance Limited and Bishop Fleming Trustee Company Limited all operate under the Bishop Fleming brand and are together known as 'Bishop Fleming'. All references to partners refer to members of the LLP. All work carried out is conditional upon acceptance of these terms, other than where changes are expressly agreed in writing.

- A1 Applicable law and regulation**
- A1.1 The engagement will be governed by and construed in accordance with English law. The Courts of England will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement and any matter arising from it. Each party irrevocably waives any right it may have to object to an action being brought in those Courts, to claim that the action has been brought in an inconvenient forum, or to claim that those Courts do not have jurisdiction.
- A1.2 Persons who are not party to this agreement will have no rights under the Contracts (Rights of Third Parties) Act 1999 to enforce any term of this agreement. This clause does not affect any right or remedy of any person, which exists or is available otherwise than pursuant to that Act.
- A1.3 The advice that we give to you is for your sole use and does not constitute advice to any third party to whom you may communicate it. We accept no responsibility to third parties for any aspect of our work that is made available to them.
- A1.4 We will observe and act in accordance with the byelaws, regulations and Code of Ethics of the Institute of Chartered Accountants in England and Wales including Professional Conduct in Relation to Taxation and accept instructions to act for you on this basis. In particular you give us the authority to correct errors made by HMRC where we become aware of them. We will not be liable for any loss, damage or cost arising from our compliance with statutory or regulatory obligations. The requirements are available on the internet at www.icaew.com/regulations.
- A2 Limitation of liability**
- A2.1 We will provide our professional services outlined in this letter with reasonable care and skill. However, we will not be responsible for any losses, penalties, surcharges, interest or additional tax liabilities arising from the supply by you or others of incorrect or incomplete information, or your or others' failure to supply any appropriate information or your failure to act on our advice or respond promptly to communications from us, the tax authorities, or other parties.
- A2.2 We will not accept responsibility if you act on advice previously given by us without first confirming with us that the advice is still valid in light of any change in the law or in your circumstances. We will accept no liability for losses arising from changes in the law, or the interpretation thereof that occur after the date on which the advice is given.
- A2.3 You will not hold us, our principals, and staff, responsible, to the fullest extent permitted by law, for any loss suffered by you arising from any misrepresentation (intentional or unintentional) supplied to us orally or in writing in connection with this agreement. You have agreed that you will not bring any claim in connection with services we provide to you against any of our partners or employees personally.
- A3 Conflicts of interest and independence**
- A3.1 We will inform you if we become aware of any conflict of interest in our relationship with you or in our relationship with you and another client, unless we are unable to do so because of our confidentiality obligations. We have safeguards that can be implemented to protect the interests of different clients if a conflict arises. If conflicts are identified which cannot be managed in a way that protects your interests, we regret that we will be unable to provide further services.
- A3.2 If there is a conflict of interest that is capable of being addressed successfully by the adoption of suitable safeguards to protect your interests, we will adopt those safeguards. In resolving the conflict, we would be guided by ICAEW's Code of Ethics, which can be viewed at icaew.com/en/membership/regulations-standards-and-guidance/ethics. During and after our engagement, you agree that we reserve the right to act for other clients whose interests are or may compete with or be adverse to yours, subject, of course, to our obligations of confidentiality and the safeguards set out in the paragraph on confidentiality above.
- A3.3 If a conflict arises and we cannot continue our engagement with you, you agree to pay our fees for providing the services that we will provide to you up to the termination date, together with any expenses incurred by us in connection with the provision of the services that we will provide to you.
- A4 Confidentiality**
- A4.1 Where you give us confidential information, we will take all reasonable steps to maintain confidentiality except as required by law or as provided for in regulatory, ethical or other professional pronouncements applicable to the engagement.
- A4.2 We may also disclose your confidential information to our insurers, advisors, external file reviewers and software suppliers.
- A4.3 It will comply with our duty of confidence for us to take such steps as we in good faith think fit to preserve confidential information both during and after termination of the engagement.
- A5 Internal disputes within a client**
- If we become aware of a dispute between the parties who own or are in some way involved in the ownership, governance or management of the organisation, it should be noted that our client is the organisation and we would not provide information or services to one party without the express knowledge and permission of all parties. Unless otherwise agreed by all parties, we will continue to supply information to the registered office/normal place of business for the attention of the directors/proprietors/trustees. If conflicting advice, information or instructions are received from different directors/principals/trustees in the organisation we will refer the matter back to the board of directors/the partnership/the board of trustees and take no further action until the board/partnership has agreed the action to be taken.
- A6 Money laundering regulations and related acts**
- A6.1 In common with all accountancy and legal practices, we are required by UK anti-money laundering legislation to:
- maintain identification procedures for all new clients;
 - maintain records of identification evidence;
 - report, in accordance with the relevant legislation and regulations, to the National Crime Agency (NCA).
- If we are not able to obtain satisfactory evidence of your identity, we will not be able to proceed with the engagement.
- A6.2 In order to fulfil our responsibilities as noted above, we utilise online electronic verification for performing these identification checks. The electronic verification performed is not a credit check and has no impact on your credit rating.
- A6.3 The provision of Bishop Fleming services is a business in the regulated sector under the Proceeds of Crime Act 2002 and, as such, partners and staff in the firm have to comply with this legislation which includes provisions that may require us to make a money laundering disclosure in relation to information we obtain as part of our normal work. It is not our practice to inform you when such a disclosure is made or the reasons for it because of the restrictions imposed by the "tipping off" provisions of the legislation.
- A7 External review**
- As part of our ongoing commitment to providing a quality service, our files are subject to external review by independent qualified accountants. Accordingly, our client

files may be reviewed by an external reviewer, who will be subject to a confidentiality agreement.

A8 Data Protection

- A8.1 The following definitions apply:
- a Client personal data: this means any personal data provided to us by you, or on your behalf, for the purpose of providing our services to you, pursuant to our engagement letter with you;
 - b Data protection legislation: this means all applicable privacy and data protection legislation and regulations including PECR, the GDPR and any applicable national laws, regulations and secondary legislation in the UK relating to the processing of personal data and the privacy of electronic communications, as amended, replaced or updated from time to time;
 - c 'Controller', 'data subject', 'personal data', and 'process' will have the meanings given to them in the data protection legislation;
 - d 'GDPR' means the General Data Protection Regulation ((EU) 2016/679); and
 - e 'PECR' means the Privacy and Electronic Communications (EC Directive) Regulations 2003 (SI 2426/2003).
- A8.2 We will each be considered an independent data controller in relation to the client personal data. Each of us will comply with all requirements and obligations applicable to us under the data protection legislation in respect of the client personal data.
- A8.3 You will only disclose client personal data to us where:
- a You have provided the necessary information to the relevant data subjects regarding its use (and you may refer to our privacy notice available at <https://bishopfleming.co.uk/privacy-notice/> for this purpose;
 - b You have a lawful basis upon which to do so, which, in the absence of any other lawful basis, will be with the relevant data subject's consent; and
 - c You have complied with the necessary requirements under the data protection legislation to enable you to do so.
- A8.4 Should you require any further details regarding our treatment of personal data, please contact our Privacy Officer at privacy@bishopfleming.co.uk.
- A8.5 We will only process the client personal data:
- a In order to provide our services to you and perform any other obligations in accordance with our engagement with you;
 - b In order to comply with our legal or regulatory obligations; and
 - c Where it is necessary for the purposes of our legitimate interests and those interests are not overridden by the data subjects' own privacy rights. Our privacy notice contains further details as to how we may process client personal data.
- A8.6 For the purposes of providing our services to you, we may transfer your personal data to other professional organisations outside the European Economic Area which do not have the same level of data protection as the UK. We will only do this when appropriate, for example when we work with foreign professionals on your behalf to provide you with certain services, or where we provide the data at your request. Where this is the case, we will ensure that your personal data is protected at all times. We have in place EU model Contractual Clauses with professional organisations in non-EU countries which contractually require your personal data to be safeguarded in accordance with the law. You can find the current version of these clauses at <http://eur-lex.europa.eu/legal-content/en/TXT/?uri=CELEX%3A32010D0087>.
- a These other professional organisations include Kreston International member firms and AdvanceTrack Outsourcing.
 - b We also make use of Microsoft cloud services for some of our operational systems.
- c We reserve the right to change these professionals as and when appropriate but will keep you informed of any changes that affect you.
- A8.7 We will maintain commercially reasonable and appropriate security measures, including administrative, physical and technical safeguards, to protect against unauthorised or unlawful processing of the client personal data and against accidental loss or destruction of, or damage to, the client personal data.
- A8.8 In respect of the client personal data, provided that we are legally permitted to do so, we will promptly notify you in the event that:
- a We receive a request, complaint or any adverse correspondence from or on behalf of a relevant data subject, to exercise their data subject rights under the data protection legislation or in respect of our processing of their personal data;
 - b We are served with an information, enforcement or assessment notice (or any similar notices), or receive any other material communication in respect of our processing of the client personal data from a supervisory authority as defined in the data protection legislation (for example in the UK, the Information Commissioner's Office); or
 - c We reasonably believe that there has been any incident which resulted in the accidental or unauthorised access to, or destruction, loss, unauthorised disclosure or alteration of, the client personal data.
- A8.9 Upon the reasonable request of the other, we will each cooperate with the other and take such reasonable commercial steps or provide such information as is necessary to enable each of us to comply with the data protection legislation in respect of the services provided to you in accordance with our engagement letter with you in relation to those services.
- #### A9 Electronic communication
- A9.1 Internet communications are capable of data corruption and therefore we do not accept any responsibility for changes made to such communications after their despatch. It may therefore be inappropriate to rely on advice contained in an e-mail without obtaining written confirmation of it. We do not accept responsibility for any errors or problems that may arise through the use of internet communication and all risks connected with sending commercially sensitive information relating to your business are borne by you. If you do not agree to accept this risk, you should notify us in writing that e-mail is not an acceptable means of communication.
- A9.2 It is the responsibility of the recipient to carry out a virus check on any attachments received.
- A9.3 We may choose to use a Client Portal to allow access and secure transfer of communication and documents created by Bishop Fleming. We have sole discretion to decide which types of documents can be uploaded and viewed on the Client Portal.
- A9.4 Our Client Portal is offered to you and is conditional upon your acceptance of the terms, conditions, and notices contained within this document. By using the Portal, you agree to these terms and conditions. We may modify, suspend, discontinue or restrict the use of any portion of our Client Portal, including the availability of any portion of the content at any time, without notice or liability.
- A9.5 Each user of the Client Portal is required to have a username and password. You acknowledge, that you are solely responsible for advising us of any changes in personnel regarding this access and in:
- a Not allowing access to the Client Portal to any third party;
 - b Keeping all passwords and login details secure;
 - c Ensuring that your network and systems meet any necessary performance requirements;
 - d Promptly informing us of any unauthorised access or breach of security; and
 - e Maintaining your own network and telecommunications links.

- f Removing files from the portal when they are no longer needed
- g Notifying us immediately if you wish to stop using the services of Bishop Fleming so that we can disable access to the portal in a timely manner.
- A9.6 Bishop Fleming will not be liable for any failures to deliver services due to transmission errors or unavailability of telecommunications networks (including for reasons of force majeure), or due to failure or unavailability of any third party infrastructure.
- A9.7 We shall maintain commercially reasonable and appropriate security measures to protect against unauthorised or unlawful access to data in the portal, and against accidental loss or destruction of, or damage to, the data.
- A9.8 Where required we may use the Client Portal to provide access for approval of documents; this approval will be seen as acceptance and signature of the document contained within the Client Portal.
- A10 Fees**
- A10.1 Our fees are computed on the basis of time spent on your affairs by the partners and our staff, and on the levels of skill and responsibility involved and the importance and value of the advice that we provide, as well as the level of risk.
- A10.2 Unless otherwise agreed, you will be charged separately for each class of work. Where requested, we will provide an estimate of costs before work is undertaken.
- A10.3 Any costs or fees incurred on your behalf, and with your consent, with third parties or agents will be billed to you and will be subject to the same payment terms as our fees.
- A10.4 If we provide you with an estimate of our fees for any specific work, then the estimate will not be contractually binding unless we explicitly state that this will be the case.
- A10.5 In addition to our fees, you will reimburse us for all our reasonable out-of-pocket expenses incurred in the performance of our engagement, which may be billed on a periodic basis and will include items such as travel expenses and (if relevant) subsistence costs. Any material expenses would be cleared with you in advance. Unless otherwise agreed to the contrary our fees do not include the costs of any third party, counsel or other professional fees.
- A10.6 If it is necessary to carry out work outside the responsibility outlined in our engagement letter it will involve additional fees. Accordingly, we would like to point out that it is in your interests to ensure that your records etc. are completed to the agreed stage.
- A10.7 The amount of time spent on your matters will also be influenced by the manner in which you respond to our requests for information. Timely provision of up to date information will help us to spend less time on your affairs than would be the case otherwise.
- A10.8 Any special fee arrangement (such as fixed or capped fee) agreed for a matter will not cover additional work not identified when the arrangement was agreed.
- A10.9 All invoices will be due for settlement within 30 days of the date of issue. If payment is not received by the due date, we reserve the right to charge interest on the amount outstanding, at 4% above bank base rates. We reserve the right to request payment for work before commencement.
- A10.10 We accept most credit cards. Please contact us if you believe that your payment should be refunded. In the event that you have paid more than was due to us we will only make refunds to the debit/credit card used and no other.
- A10.11 On request, arrangements may be made to settle fees by standing order.
- A10.12 Any disagreement with fee notes issued must be made in writing within 21 days of the date of issue, otherwise they will be deemed to have been accepted. Only in exceptional circumstances or where prior arrangements have been made will we commence further work when a previous fee or part thereof remains unpaid.
- A10.13 If a client company, trust or other entity is unable or unwilling to settle our fees, we reserve the right to seek payment from the individual (or parent company) giving us instructions on behalf of the client, and we will be entitled to enforce any sums due against the group company or individual nominated to act for you.
- A10.14 Insofar as we are permitted to do so by law or by professional guidelines, we reserve the right to exercise a lien over all funds, document and records in our possession relating to all engagements for you until all outstanding fees and disbursements are paid in full.
- A10.15 In the event that we cease to act in relation to your affairs you agree to meet all reasonable costs of providing information to your new advisors. In particular you agree to meet these costs even where we are required by law to provide information to a successor firm.
- A11 Client monies**
- A11.1 We may, from time to time, hold money on your behalf. Such money will be held in trust in a client bank account, which is segregated from the firm's funds. The account will be operated, and all funds dealt with, in accordance with the Clients' Money Regulations of the Institute of Chartered Accountants in England and Wales.
- A11.2 In order to avoid an excessive amount of administration, interest will only be paid to you where the amount of interest that would be earned on the balances held on your behalf in any calendar year exceeds £250. Any such interest would be calculated using the prevailing rate applied by Lloyds Bank plc for small deposits subject to the minimum period of notice for withdrawals. Subject to any tax legislation, interest will be paid gross.
- A11.3 If the total sum of money held on your behalf exceeds £10,000 for a period of more than 30 days, or such sum is likely to be held for more than 30 days, then the money will be placed in a separate interest-bearing client bank account designated to you. All interest earned on such money will be paid to you. Subject to any tax legislation, interest will be paid gross.
- A11.4 We will return monies held on your behalf promptly as soon as there is no longer any reason to retain those funds. If any funds remain in our client account that are unclaimed and the client to whom they relate has remained untraced for five years or we as a firm cease to practise, then we may pay those monies to a registered charity.
- A12 Investment Services**
- A12.1 If, during the provision of professional services to you, you need advice on investments, we may have to refer you to someone who is authorised by the Financial Conduct Authority, as we are not. However, as we are licensed by the Institute of Chartered Accountants in England and Wales, we may be able to provide certain investment services where these are complementary to or arise out of the professional services we are providing to you.
- A12.2 In particular we may:
- advise you on investments generally, but not recommend a particular investment or type of investment;
 - refer you to a Permitted Third Party (PTP) (such as our financial services company, Fleming Financial Limited trading as Bishop Fleming Independent Financial Advisors) and assist you and the PTP during the course of any advice given by that party and comment on, or explain, the advice received (but we will not make alternative recommendations). The PTP will issue you with the relevant terms and conditions letter, will be remunerated separately for their services and will take full responsibility for compliance with the requirements of the Financial Services and Markets Act 2000;
 - advise you on the sale of a contractually based investment other than disposing of any rights or interests which you may have in a pension policy or as a member of a pension scheme;
 - advise and assist you in transactions concerning shares or other securities not quoted on a recognised exchange; and

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- e manage investments or act as trustee (or donee of a power of attorney) where decisions to invest are taken on the advice of an authorised person.
- A12.3 We may also, on the understanding that the shares or other securities of the company are not publicly traded:
- advise a company, and/or its existing or prospective shareholders, in relation to exercising rights, taking benefits or share options, share valuation and methods;
 - arrange any agreements in connection with the issue, sale or transfer of the company's shares or other securities;
 - arrange for the issue of new shares; and
 - act as the addressee to receive confirmation of acceptance of offer documents etc.
- A12.4 To enable us to provide you with a proper service there may be occasions when we will need to contact you without your express permission concerning investment business matters. We would however only do so in our office hours of 9am to 5.15pm. We will of course comply with any restrictions you may wish to impose which you notify to us in writing.
- A12.5 The firm may receive commission from any introduction to a PTP in connection with the matters at A12.1 to A12.4 above, in which case you will be fully informed of the expected size and nature of such commission as soon as we receive the information. Such commission will be held in our clients' account until we receive instructions from you as to how it should be treated. In the event of no such instructions being received, we may use such monies against any fees that have been outstanding for 30 days or more and concerning which you are not in dispute with us. We may also request that you allow us to retain such commissions to cover our costs in connection with the above, but permission will be sought separately from you in these circumstances.
- A12.6 We are not authorised to hold client money in connection with our designated investment business.
- A12.7 We are covered by the Financial Services Compensation Scheme (FSCS). You may be entitled to compensation from the scheme if we cannot meet our obligations. This depends on the type of business and the circumstances of the claim. Further information about compensation scheme arrangements is available from the FSCS.
- A13 Fleming Financial Limited (trading as Bishop Fleming Independent Financial Advisors)**
- A13.1 As indicated at A12.2 above, we may refer you to Fleming Financial Limited for the provision of independent financial advice.
- A13.2 Fleming Financial Limited is controlled by the members of Bishop Fleming LLP and is authorised and regulated by the Financial Conduct Authority.
- A13.3 Fleming Financial Limited assumes full responsibility for the financial advice given by it, affording you the protection of the Financial Services and Markets Act 2000.
- A13.4 Bishop Fleming does not normally receive commission from Fleming Financial Limited. In the event that such commission is paid, you will be notified in accordance with A12.5 above.
- A14 Insurance distribution activities**
- We are not authorised by the Financial Conduct Authority. However, we are included on the register maintained by the Financial Conduct Authority so that we can carry on insurance distribution activity, which is broadly the advising on, selling and administration of insurance contracts. This part of our business, including arrangements for complaints or redress if something goes wrong, is regulated by The Institute of Chartered Accountants in England and Wales. The register can be accessed via the Financial Conduct Authority website at <https://www.fca.org.uk/register>.
- A15 Commission or other benefits**
- Commissions or other benefits may sometimes become payable to us in respect of introductions to other professionals or transactions we arrange for you (other than those made under A12 or A13 above), in which case you will be notified in writing of the amount, the terms of payment and receipt of any such commissions or benefits. You consent to such commissions or other benefits being retained by us without our being liable to account to you for any such amounts.
- A16. Quality of service**
- A16.1 We are committed to providing you with a high quality service that is both efficient and effective. If at any time you would like to discuss with us how our service to you could be improved, or if you are dissatisfied with the service you are receiving, please let us know by writing to, or telephoning your usual contact partner. In the unusual event that you do not feel that the issue has been resolved, the complaint will be referred to a senior partner for review. Your usual contact partner will be able to provide you with details if necessary.
- A16.2 We will consider carefully any complaint you may make about our service as soon as we receive it and do all we can to explain the position to you. We will acknowledge your correspondence within five business days of its receipt and endeavour to deal with your complaint within eight weeks.
- A16.3 If we do not answer your complaint to your satisfaction, you may, of course, take up the matter with our professional body, ICAEW. For further information on the ICAEW complaints process, please refer to www.icaew.com/regulation/complaints-process
- A17 Compensation scheme**
- In the unlikely event that we cannot meet our liabilities to you, you may be able to claim compensation under the Chartered Accountants' Compensation Scheme.
- A18 Reliance on advice**
- We will endeavour to record all advice on important matters in writing. Advice given orally or via instant messaging, Teams etc. is not intended to be relied upon unless confirmed in writing. Therefore, if we provide such advice (for example during the course of a meeting or a telephone conversation) and you wish to be able to rely on that advice, you must ask for that advice to be confirmed in writing. Advice is valid as at the date it was given.
- A19 Retention of records**
- A19.1 During the course of our work, we will collect information from you and others acting on your behalf and will return any original documents to you following the preparation and/or audit of your accounts and/or returns.
- A19.2 Whilst certain documents may legally belong to you, we intend to destroy correspondence and other papers which are more than six years old. If you require retention of any document, you must indicate that fact to us.
- A19.3 We reserve the right to convert information records and data irrespective of ownership, into electronic format. If you require information returned, then you agree that we may supply it either in electronic format or as a print of the image.
- A20 Third Parties**
- A20.1 You will be wholly responsible for the work and fees of any third party engaged by you in connection with the services that we will provide. Unless specified in the letter of engagement, we will not be responsible for managing or reviewing services delivered by third parties.
- A20.2 As part of the performance of the services that we will provide, it may be necessary for us to take specialist advice from a third party (a 'subcontractor') and we will be entitled to do so provided that we remain liable to you for the work to be performed by the subcontractor. For the purposes of the contract, any references to our employees also apply to subcontractors.
- A20.3 Notwithstanding the confidentiality clause above, we may also disclose information concerning your business to our subcontractors provided that they have agreed to maintain

as confidential such information acquired by them during the provision of the services that we will provide.

A21 Termination of engagement

A21.1 Each of us may terminate our agreement by giving not less than 21 days' notice in writing to the other party, except where you fail to cooperate with us or we have reason to believe that you have provided us or HM Revenue & Customs (HMRC) with misleading information, in which case we may terminate this agreement immediately. Termination will be without prejudice to any rights that may have accrued to either of us prior to termination.

A21.2 We reserve the right to terminate the engagement between us with immediate effect in the event of: your insolvency, bankruptcy or other arrangement being reached with creditors; an independence issue or change in the law which means we can no longer act; failure to pay our fees by the due dates; or either party being in breach of their obligations if this is not corrected within 30 days of being asked to do so.

A21.3 In the event of termination of our contract, we will endeavour to agree with you the arrangements for the completion of work in progress at that time, unless we are required for legal or regulatory reasons to cease work immediately. In that event, we will not be required to carry out further work and will not be responsible or liable for any consequences arising from termination.

A22 Non solicitation of personnel

A22.1 You will not solicit, or endeavour to solicit, in any way the services of any staff member with whom you have had dealings in connection with any work performed on your behalf during the 12 months immediately prior to your approach.

A22.2 Should you breach the terms of this undertaking and employ or engage a staff member (without our prior consent), we reserve the right to charge you a fee of 30% of the staff member's annual earnings including benefits, paid by you or us (whichever is the higher), payable on or before the first day of their employment or engagement by you.

A23 Timing of our services

If you provide us with all information and explanations on a timely basis in accordance with our requirements, we will plan to undertake the work within a reasonable period of time in order to meet any regulatory deadlines. However, failure to complete our services prior to any such regulatory deadline would not, of itself, mean that we are liable for any penalty or additional costs arising.

A24 Professional indemnity insurance

A24.1 Details of our current professional indemnity insurer are on display in reception areas of our offices.

A25 Intellectual property rights and use of our name

A25.1 We will retain all intellectual property rights in any document prepared by us during the course of carrying out the engagement except where the law specifically states otherwise.

A25.2 You are not permitted to use our name in any statement or document you may issue unless our prior written consent has been obtained. The only exception to this restriction would be statements or documents that, in accordance with applicable law, are to be made public.

A26 Foreign Account Tax Compliance Act and related regulations

A26.1 The Foreign Account Tax Compliance Act (FATCA) and other related UK regulations require defined UK resident financial institutions to register with the Internal Revenue Service (IRS) in the United States (US) and to file an annual report via HMRC on any US persons for which they hold an account.

A26.2 Unless otherwise agreed we will not provide any FATCA compliance work on your behalf.

A26.3 Where we agree to undertake FATCA compliance work, this will, unless otherwise agreed, be restricted to the registration and reporting requirements under the regulations.

A26.4 It is your responsibility to advise us of any changes in your FATCA status or if there are any changes in your US connections.

A26.5 We may obtain, use, process and disclose your FATCA status and Global Intermediary Identification Number in order that we may discharge the services agreed under the engagement and for other related purposes including updating and enhancing client records, analysis for management purposes and statutory returns, marketing, crime prevention and legal and regulatory compliance. Your Data Protection rights are explained elsewhere in these terms and conditions.

A27 Kreston International Limited

A27.1 Kreston International Limited ("Kreston") is a global network of independent accounting firms which provide professional services to clients. Each firm is a member of Kreston, a UK company limited by guarantee, which provides no services to the clients of its members. Members of Kreston are separate legal entities and are only associated with each other through the common membership of Kreston. Some of the members of Kreston use Kreston as part of their business name.

A27.2 Nothing in the arrangements or rules of Kreston constitutes or implies an agency relationship or a partnership between Kreston and/or the member firms of Kreston.

A27.3 We may, from time to time, introduce you to other member firms of Kreston to assist us in providing services to you. If you use the services of such partners or staff in connection with this Engagement you must make your own contractual arrangements directly with them and they are not deemed to be acting as our servants or agents. Accordingly, we are not liable for work which they carry out on your behalf. Neither Kreston nor any other Member Firm of Kreston assumes any responsibility to you in connection with this Engagement unless you contract directly with them. The fact that you may have been introduced to us by an associated Kreston entity does not make that associated Kreston entity or any of its staff members responsible for any of our acts or omissions.

A27.4 By engaging us you agree that any claim arising from this Engagement will be brought only against this firm and that no claims in respect of this Engagement will be brought against any other Member Firm of Kreston or against Kreston or personally against any other persons involved in the performance of this Engagement.

A27.5 You agree that we may disclose your confidential information to other members of Kreston or to Kreston where this relates to services we are providing or have provided, to you.

A28 Changes to the terms and conditions

A28.1 We may in the future revise the terms and conditions. In which event such revised terms and conditions will only apply in relation to services provided after the date of receipt of the same by you, but so that such revised terms will not affect the respective rights and obligations of the parties accrued prior to the effective date of the change.

A28.2 We will make changes by publishing them on the website. The current version of our terms and conditions can be found at www.bishopfleming.co.uk.

The following standard terms of business apply to all charitable company engagements accepted by Bishop Fleming and all work carried out is conditional upon acceptance of these terms other than where changes are expressly agreed in writing. This schedule should be read in conjunction with the terms set out in the current BISHOP FLEMING STANDARD TERMS OF ENGAGEMENT: GENERAL TERMS & CONDITIONS and the most recent engagement letter.

- B GENERAL**
- B1** As trustees, in addition to your general duties specified in the relevant Companies Act, you are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and to enable you to ensure that the financial statements comply with the relevant Companies Act and Charities Act. You are also responsible for preparing financial statements which give a true and fair view and have been prepared in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and the Companies Act 2006 and regulations made under it.
- B2** In preparing those financial statements you are required to:
- select suitable accounting policies and then apply them consistently;
 - make judgements and estimates that are reasonable and prudent; and
 - prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.
- Large charitable companies must also state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- B3** As trustees, you also have a responsibility not to approve these financial statements unless you are satisfied that they give a true and fair view.
- B4** Where you are part of a group, the relevant Companies Act provides that there should be consistent application of the appropriate Generally Accepted Accounting Practice ("GAAP") for United Kingdom subsidiaries of a group, save where the directors of the parent company are of the opinion that there are good reasons for not doing so.
- B5** As trustees of a charitable company, you have a duty under the relevant Companies Act to prepare a strategic report (if applicable), a directors' report and also an annual report for each financial year, complying in its form and content with regulations made under the relevant Charities Act. You should also have regard to the relevant version of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued by the joint SORP-making body, and any subsequent amendments or variations to this statement. You should follow the statement insofar as compliance with it does not contradict any requirement of the relevant Companies Act (the Act) by supplementing the requirements of that Act.
- B6** You are responsible for such internal control as you determine is necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error. Additionally, you are also responsible for safeguarding the assets of the charitable company, complying with laws and regulations and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.
- B7** You are responsible for making available to us, as and when required, all the charitable company's accounting records and all other relevant records and related information, including minutes of all trustees' and management meetings and additional information that we may request. You will make full disclosure to us of all relevant information.
- B8** Under the Charities (Accounts and Reports) Regulations 2008 you are required to report as to whether you have given consideration to the major risks to which the charitable company is exposed, and to the systems designed to manage those risks. Compliance with the SORP requires you to confirm that the major risks to which the charitable company is exposed have been reviewed and that the systems have been established to mitigate those risks. We are not required to form an opinion on the effectiveness of the risk management and control procedures.
- B9** As part of our normal procedures we may request you to provide written confirmation of any information or explanations given to us orally during the course of our work.
- B10** You are responsible for determining whether, in respect of the year, the charitable company meets the conditions for exemption from the requirement for an audit or an independent examination of the accounts set out in the Charities (Accounts and Reports) Regulations 2008.
- B11** We do not have any responsibility to report whether any member of the charitable company has notified the charitable company that he or she requires an audit. Consequently we have no responsibility to carry out any work in respect of this matter.
- B12** Should our work indicate that the charitable company is not entitled to exemption from an audit of the accounts, or is required to obtain an independent examination of the accounts, then we will inform you of this. In these circumstances, if appropriate, we will discuss with you the need to appoint an auditor or independent accountant.
- B13** We shall be pleased to advise you further regarding eligibility for exemption from the audit or independent examination requirements if you wish.
- B14** The trustees are legally responsible for making correct and complete tax, VAT, statutory and Charity Commission returns by the due date and for payment of tax and VAT on time. Failure to meet the deadlines may result in automatic penalties, surcharges, interest charges and/or an increased risk of investigation.
- B15** Legal responsibility for approval of taxation returns cannot be delegated to others. You agree to check that any returns that we have prepared for you are correct and complete before approving them.
- B16** You are no less responsible for errors in unapproved returns that we have prepared and submitted on the basis of the information provided to and processed by us, than if you had confirmed your approval of the returns.
- B17** We will be pleased to assist the charitable company generally in tax matters if you advise us in good time of any proposed transactions and request advice. However, because tax rules change frequently you must ask us to review any advice already given if a transaction is delayed, or if an apparently similar transaction is to be undertaken.
- B18** To enable us to carry out such work, you agree, where applicable:
- to make a full disclosure to us of all sources of income, charges, allowances and capital transactions and to provide full information necessary for dealing with the charitable company's affairs: we will rely on the information and documents being true, correct and complete;
 - to respond quickly and fully to our requests for information and to other communications from us;
 - to provide us with information in sufficient time for the charitable company's tax returns to be completed and submitted by the due date;
 - that we can approach such third parties as may be appropriate for information that we consider to be necessary to deal with the charitable company's affairs;
 - to forward to us on receipt, copies of notices of assessment, letters and other communications received from H.M. Revenue & Customs to enable us to deal with them as may be necessary within the statutory time limits. Although HMRC have the authority to communicate with us when form 64-8 has been submitted, it is essential that you let us have copies of any correspondence received, because HMRC are not obliged to send us copies of all communications issued to you; and

- f to keep us informed about significant transactions or changes in circumstances. If you are unsure whether the change is material or not, please tell us so that we can assess its significance.
- B19 If any matter giving rise to a statutory duty to make a report direct to a regulator casts doubt on the integrity of the trustees or their competence to conduct the business of a regulated activity, we are obliged to report to the regulator without delay and without informing the trustees in advance.
- B20 If a matter comes to our attention which we conclude does not give rise to a statutory duty to report but nevertheless may be relevant to the regulator's exercise of its functions, we will consider whether the matter should be brought to the attention of the regulator and advise you if in our opinion the matter should be drawn to the regulator's attention.
- C ACCOUNTS COMPILATION SERVICES**
- C1 Unless we have already agreed to provide audit services as set in section D, or an independent examination as set out in section E, of these terms, we shall plan our work on the basis that no audit or independent examination is required for the year, unless you inform us in writing that the charitable company requires an audit or independent examination of the accounts.
- C2 Should you instruct us to carry out an audit, then separate terms, as set out in section D of these terms, will apply, in addition to those set out in this schedule. In the event of a conflict between the terms in section D of these terms and the terms in section C, the terms in section D shall prevail.
- C3 Should you instruct us to provide an independent examination of the accounts, then separate terms, as set out in section E of these terms, will apply, in addition to those set out in this schedule. In the event of a conflict between the terms in section E of these terms and the terms in section C, the terms in section E shall prevail.
- C4 We shall compile financial accounts, for your approval, based on the accounting records maintained by you and the information and explanations given to us by you.
- C5 In the course of compiling the financial accounts, we shall:
- write up the accounting records of the charitable company insofar as they are incomplete when presented to us;
 - complete the postings to the nominal ledger; and
 - prepare the accounts for your approval.
- C6 Unless otherwise agreed, your staff will, where appropriate:
- keep the records of receipts and payments;
 - reconcile the balances monthly with the bank statements;
 - post and balance the purchase and sales ledgers;
 - extract a detailed list of ledger balances;
 - prepare details of the annual stocktaking, suitably priced and extended; and
 - identify receipts in any restricted funds or endowment funds, if applicable, and any expenditure from such funds.
- C7 Unless we are undertaking to provide audit services as set out in section D of these terms, our work as the compilers of the annual accounts will not be an audit of the accounts in accordance with Auditing Standards. Consequently, unless we are undertaking to provide audit services as set out in section D of these terms, our work cannot be relied upon to confirm that the accounting records or the accounts are free from material misstatement, whether caused by fraud, other irregularities or error and we will be unable to confirm whether the accounts give a true and fair view. The accounts therefore cannot be relied upon to identify weaknesses in internal controls.
- C8 Unless we are undertaking to provide audit services as set out in section D, or an independent examination as set out in section E, of these terms, we shall report, with any variations that we consider may be necessary, that in accordance with your instructions and in order to assist you to fulfil your responsibilities, we have compiled, without carrying out an audit, the accounts from the accounting records and from the information and explanations supplied to us.
- C9 We have a professional duty to compile accounts, which conform with generally accepted accounting principles. Furthermore, the accounts of a limited charitable company are required to comply with the disclosure requirements of the SORP and the Act and applicable accounting standards. Where we identify that the accounts do not conform to accepted accounting principles, or if the accounting policies adopted are not immediately apparent, this will be made clear in our report, if it is not clear in the accounts.
- C10 We have a professional responsibility not to allow our name to be associated with accounts which may be misleading. Therefore, although we are not required to search for such matters, should we become aware, for any reason, that the financial statements will be misleading, we will discuss the matter with you with a view to agreeing appropriate adjustments and/or disclosures in the financial statements. In extreme cases, where this matter cannot be resolved, we will withdraw from the engagement and notify you in writing.
- C11 We will apply materiality criteria during the accounts compilation process and will not seek to identify or resolve errors or differences that we do not consider material; accordingly, our work should not be relied upon for this purpose.
- C12 We will use reasonable skill and care in the compilation of your accounts but will not be responsible for errors arising from incorrect information supplied by you.
- C13 We will not be responsible for checking the VAT treatment of supplies made, i.e. between positive and zero rates, and exempt supplies, unless specifically requested in writing to make a detailed review.
- C14 Similarly, we will not specifically check the deductibility of input VAT and the validity of supporting invoices unless specifically requested in writing to carry out a detailed review.
- C15 A charitable company is required to file its accounts with the Charity Commission and at Companies House before the statutory filing deadlines or the charitable company will be liable to a fine if it fails to do so. In order to avoid this, we will produce statutory accounts, suitable for filing, within the required period, provided all your records are complete and presented to us within five months of the year end, and all subsequent queries are promptly and satisfactorily answered.
- D AUDIT SERVICES**
- D1 It is your responsibility to identify whether the charitable company becomes eligible for exemption from the requirement to have its financial statements audited and the charitable company will be liable for any costs incurred by Bishop Fleming in connection with the audit prior to your notifying us of such eligibility. You acknowledge that, in order that we may comply with auditing standards, such costs will be incurred prior to the end of the accounting period under consideration.
- D2 You are required to confirm in the directors' report that so far as you are aware, there is no relevant audit information of which we, as the charitable company's auditors, are unaware and that you have taken all the steps that you ought to take as directors in order to make yourselves aware of any relevant audit information and to establish that we are aware of that information.
- D3 We are entitled to require from the charitable company's officers and employees such other information and explanations as we think necessary for the performance of our duties as auditors.
- D4 You will also provide us with unrestricted access to persons within the charitable company from whom we determine it is necessary to obtain audit evidence.
- D5 We have a statutory responsibility to report to the members whether in our opinion the financial statements:
- give a true and fair view of the state of the charitable company's (and if applicable, the group's) affairs at the end of the period and of its incoming resources and application of resources, including its (and if applicable, the group's) incoming resources and application of the resources for the period then ended;

- b have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- c have been properly prepared in accordance with the SORP and the relevant Companies Act.
- D6 We also have a statutory responsibility to state in our report whether in our opinion the information given in the trustees' report (incorporating the strategic report (if any) and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements and the strategic report (if any) and the directors' report have been prepared in accordance with applicable legal requirements. In light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we will also report whether any material misstatements are identified in the strategic report (if any) and the directors' report.
- D7 In addition, we have a statutory responsibility to report by exception if, in our opinion:
- adequate accounting records have not been kept by the charitable company or returns adequate for our audit have not been received from branches not visited by us;
 - the charitable company's financial statements are not in agreement with the accounting records and returns;
 - certain disclosures of directors' remuneration specified by law are not made;
 - we have not received all the information and explanations which we consider necessary for the purposes of our audit; or
 - you have prepared financial statements in accordance with the small companies regime or have taken advantage of the small companies' exemptions in preparing your directors' report and from the requirement to prepare a strategic report and we are of the opinion that you were not entitled to do so.
- If we have nothing to report in respect of the above matters, we will include a statement in our report confirming this.
- D8 In addition, there are certain other matters which, according to the circumstances, may need to be dealt with in our report. For example, where the financial statements do not give details of trustees' remuneration or of their transactions with the charitable company, the relevant Companies Act requires us to disclose such matters in our report.
- D9 We have a professional responsibility to report if the financial statements do not comply in any material respect with the SORP or applicable accounting standards, unless in our opinion the non-compliance is justified in the circumstances. In determining whether or not the departure is justified we consider:
- whether the departure is required in order for the financial statements to give a true and fair view; and
 - whether adequate disclosure has been made concerning the departure.
- D10 Our report will be made solely to the charitable company's members, as a body, in accordance with the relevant Companies Act or Charities Act. Our audit work will be undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. In those circumstances, to the fullest extent permitted by law, we will not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for the audit report, or for the opinions we form. The audit of the financial statements does not relieve you of your responsibilities.
- D11 We also have a statutory duty to report to the Charity Commission (CC) under the relevant Charities Act such matters (concerning the activities or affairs of the charitable company or any connected institution or body corporate) of which we become aware during the course of our audit which are (or are likely to be) of material significance to the CC in the exercise of their powers of inquiry into, or acting for the protection of, charities.
- D12 The provision of audit services is a business in the regulated sector under the Proceeds of Crime Act 2002 and, as such, partners and staff in audit firms have to comply with this legislation which includes provisions that may require us to make a money laundering disclosure in relation to information we obtain as part of our normal audit work. It is not our practice to inform you when such a disclosure is made or the reasons for it because of the restrictions imposed by the 'tipping off' provisions of the legislation.
- D13 In the event that we cease to act as auditors for the charitable company we are required by audit regulations to make available, if requested, all relevant information concerning the audit of the charitable company to our successors. You agree to cover any reasonable costs of making such information available that we may incur in fulfilling our duty.
- D14 Our audit will be conducted in accordance with the International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Those standards require that we plan and perform our audit in order to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
- D15 As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's (or if applicable, group's) internal control.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
 - Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's (and if relevant, the group's) ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company (or if relevant, the group) to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
 - Read all financial and non-financial information (other information) included in the annual report other than the financial statements and identify whether the other information is materially inconsistent with the financial

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- statements or our knowledge obtained during the audit, or otherwise appears materially misstated. You are responsible for the preparation of the other information and where, based on the work we have performed, we conclude that there is a material misstatement in this other information, we are required to report this fact.
- g Where we are performing a group audit, obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.
- D16 If we are performing a group audit and we are not responsible for the audit of all group entities; in accordance with auditing standards, as the group auditor we accept full responsibility for our opinion on the group's consolidated financial statements. To fulfil this responsibility, it will be necessary for us to carry out certain procedures on the work performed by auditors of those components where we have not been appointed and you agree that we may communicate with those component auditors without any further consent from you.
- D17 We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- D18 Our work will be planned in advance and incorporated into an audit plan. This may be varied on the basis of our findings during the course of an audit from year to year. Accordingly, we may modify our audit scope, rotate our audit emphasis and propose matters of special audit emphasis, as circumstances dictate.
- D19 We shall obtain an understanding of the accounting, and internal control systems, in order to assess their adequacy as a basis for the preparation of the financial statements and to establish whether adequate accounting records have been maintained by the charitable company. We shall expect to obtain such appropriate evidence as we consider sufficient to enable us to draw reasonable conclusions therefrom.
- D20 The nature and extent of our procedures will vary according to our assessment of the charitable company's accounting system, and where we wish to place reliance on it, the internal control system, and may cover any aspect of the business's operations that we consider appropriate. Our audit is not designed to identify all significant weaknesses in the charitable company's systems but, if such weaknesses come to our notice during the course of our audit which we think should be brought to your attention, we shall report them to you. Any such report may not be provided to third parties without our prior written consent. Such consent will be granted only on the basis that such reports are not prepared with the interests of anyone other than the charitable company in mind and that we accept no duty or responsibility to any other party as concerns the reports.
- D21 The information used by you in preparing the financial statements will invariably include facts or judgements which are not themselves recorded in the accounting records. As part of our normal audit procedures, we will ask you to provide written confirmation each year of such facts or judgments and any other oral representations that we have received from you during the course of the audit on matters having a material effect on the financial statements. In particular, where we bring misstatements in the financial statements to your attention that are not adjusted, we shall require written representation as to whether you believe the effects of the uncorrected misstatements are immaterial, individually and in aggregate, to the financial statements as a whole. In connection with representations and the supply of information to us generally, we draw your attention to the relevant Companies Act under which it is an offence for an officer of the charitable company to mislead the auditors.
- D22 In order to assist us with the examination of your financial statements, we shall request sight of all documents or statements, including the Trustees' Annual Report, which are due to be issued with the financial statements. We are also entitled to attend all general meetings of the charitable company and to receive notice of all such meetings as well as to receive details of all written resolutions that are to be circulated to members.
- D23 The responsibility of safeguarding the assets of the charitable company and for the prevention and detection of fraud, error and non-compliance with laws and regulations rests with yourselves. However, we shall plan our audit so that we have a reasonable expectation of detecting material misstatements in the financial statements or accounting records (including those resulting from fraud, error or non-compliance with law or regulations), but our examination should not be relied upon to disclose all such material misstatements or frauds, errors or instances of non-compliance as may exist.
- D24 We shall not be treated as having notice, for the purposes of our audit responsibilities, of information provided to members of our firm other than those engaged on the audit (for example, information provided in connection with accounting, taxation and other services).
- D25 In respect of the expected form and content of our report, we refer you to the most recent bulletin on auditor's reports published by the Financial Reporting Council at www.frc.org.uk. The form and content of our report may need to be amended in the light of our findings.
- D26 Once we have issued our report we have no further direct responsibility in relation to the financial statements for that financial year. However, we expect that you will inform us of any material event occurring between the date of our report and that of the Annual General Meeting or date the financial statements are sent out which may affect the financial statements.
- D27 Where audited information is published on the charitable company's website or by other electronic means, it is your responsibility to advise us of any intended electronic publication before it occurs and to ensure that any such publication properly presents the financial information and auditor's report. We reserve the right to withhold consent to the electronic publication of our report if it or the financial statements are to be published in an inappropriate manner. It is your responsibility to ensure that there are controls in place to prevent or detect quickly any changes to that information after it is first published. We are not required to review such controls nor to carry out ongoing reviews of the information after it is first published. The maintenance and integrity of the charitable company's website is your responsibility and we accept no responsibility for changes made to audited information after it is first published.
- D28 Where we assist in preparing iXBRL-tagged financial statements for submission to HMRC with the charitable company's tax return. We are not currently required by auditing standards to verify the iXBRL tagging or the underlying data as part of our statutory audit. The accuracy of this information remains your responsibility.
- D29 We appreciate that the size of some charitable companies renders it uneconomic to create a system of internal control based on the segregation of duties for different functions within each area of the business. In the running of such charitable companies, we understand that the trustees are closely involved with the control of the charitable company's transactions. In planning and performing our audit work for such charitable companies we may take account of this supervision.
- D30 In order to ensure that there is effective two-way communication between us we set out below the expected form and timing of such communications.
- a We shall contact you by telephone prior to each year-end for preliminary discussions concerning the audit. We will confirm in writing the matters discussed and any agreed action.
- b We will arrange a meeting to discuss the forthcoming audit prior to the expected start date. Again we will

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confirm in writing the matters discussed and any agreed action.

- c We will arrange a meeting to discuss any matters arising from the audit shortly after completion of the on-site work. Again we will confirm in writing the matters discussed and any agreed action.

D31 The precise timing of the above shall be subject to separate agreement between us.

D32 The formal communications set out above are the minimum required to comply with auditing standards. We shall of course contact you on a more frequent and regular basis regarding both audit and other matters.

E INDEPENDENT EXAMINATION OF ACCOUNTS

E1 Unless we have already agreed to provide audit services as set in section D of these terms, we shall plan our work on the basis that an independent examination is required for the year, unless you inform us in writing that the charitable company requires an audit of the accounts or the charitable company requires neither an audit nor an examination report.

E2 Should you instruct us to carry out an audit, then separate terms, as set out in section D of these terms, will apply.

E3 In the event of a conflict between the terms in section E of these terms and the terms in section C, the terms in section E shall prevail.

E4 We have a statutory duty to report to the trustees of the charity whether or not any matters have come to our attention to which, in our opinion, attention should be drawn in order to obtain a proper understanding of the accounts to be reached, and to report whether or not there is reasonable cause to believe that, in any material respect:

- a accounting records have not been kept by the charitable company in accordance with the relevant Companies Act and Charities Act;
- b the financial statements do not agree with the accounting records; and
- c the financial statements do not comply with the accounting requirements specified in the relevant Companies Act and Charities Act.

E5 We are also required to report any of the following matters that have become apparent during the course of our examination:

- a whether there has been any material expenditure or action which appears not to be in accordance with the trusts of the charitable company;
- b whether any information or explanation to which we are entitled under the Charities (Accounts and Reports) Regulations 2008 has not been afforded to us; and
- c whether any information in the trustees' statutory annual report is inconsistent in any material respect with that in the financial statements.

E6 We also have a statutory duty to report to the Charity Commission (CC) under the relevant Charities Act such matters (concerning the activities or affairs of the charitable company or any connected institution or body corporate) of which we become aware during the course of our examination which are (or are likely to be) of material significance to the CC in the exercise of their powers of inquiry into, or acting for the protection of, charities.

E7 Our examination will be conducted out in accordance with the professional standards for such engagements issued by the Financial Reporting Council and the guidance issued by the Charity Commission. Our procedures will consist of comparing the accounts with the accounting records, making limited enquiries of the officers of the charitable company and only in certain circumstances seeking independent evidence to support entries in the accounting records, or the presentation of the accounts. We shall also review the trustees' report and discuss with you the financial circumstances of the charitable company at year end.

E8 Our examination is not designed to identify all significant weaknesses in the charitable company's systems but, if such weaknesses come to our notice during the course of our examination which we think should be brought to your attention, we shall report them to you. Any such report may

not be provided to third parties without our prior written consent. Such consent will be granted only on the basis that such reports are not prepared with the interests of anyone other than the charitable company in mind and that we accept no duty or responsibility to any other party as concerns the reports.

E9 As part of our normal procedures, we may request you to provide written confirmation of oral representations which we have received from you during the course of the examination on matters having a material effect on the account and statement.

E10 In order to assist us with the examination of your financial statements, we shall request sight of all documents or statements, including the trustees' report, which are due to be issued with the financial statements. If it is proposed that any documents or statements which refer to our name, other than the examined financial statements, are to be circulated to third parties, please consult us before they are issued.

E11 The responsibility for safeguarding the assets of the charitable company and for the prevention and detection of fraud, error and non-compliance with law or regulation rests with yourselves. Our examination should not be relied upon to disclose all material misstatements or frauds, errors or instances of non-compliance as may exist.

E12 We shall not be treated as having notice, for the purposes of our examination responsibilities, of information provided to members of our firm other than those engaged on the examination (for example information provided in connection with accounting, taxation and other services).

E13 Once we have issued our report we have no further direct responsibility in relation to the financial statements for that financial year. However, we expect that you will inform us of any material event occurring between the date of our report and that of the Annual General Meeting which may affect the financial statements.

E14 Our work will not be an audit of the accounts in accordance with International Standards on Auditing (UK). Consequently, our work will not provide any assurance that the accounting records or the accounts are free from material misstatement, whether caused by fraud, other irregularities or error and cannot be relied on to identify weaknesses in internal controls. Our work also will not confirm whether the accounts give a true and fair view.

F OUTSOURCED FINANCE SERVICES

F1 We have agreed to carry out one or more of the following services. The precise nature and timing of the services performed will be agreed with you depending on your service requirements:

- a set up and implement accounting system(s)
- b maintain the sales and purchase ledgers respectively;
- c reconcile bank account(s) and any other finance facility account(s) with their respective statements;
- d prepare payment schedules to be made from your bank account(s) and, if required, submit payments for processing only after it has been approved by an authorised person. It is your responsibility to notify us in writing of any new additions or changes to existing authorised persons;
- e credit control and cash flow management;
- f any other routine or ad hoc duties that are necessary in order to provide the outsourced finance service.

F2 You agree that any data or information will be provided to us in a timely manner and will be accurate and complete.

G MANAGEMENT ACCOUNTS

G1 We shall prepare management accounts from the books, records and information supplied by the trustees.

G2 By their very nature, management accounts are not prepared to the same degree of accuracy as statutory accounts or accounts prepared for tax purposes, and may, due to the time constraints involved, include substantial estimates. Unless specifically agreed in advance and in writing, no checking procedures will be carried out during their preparation. Our work cannot be relied upon to confirm that the accounting records or the accounts are free from

- material misstatement, whether caused by fraud, other irregularities or error and we will be unable to confirm whether the accounts give a true and fair view.
- G3 The management accounts will carry an accountants' report saying that they have been prepared specifically for the purposes of management by the trustees of the charity.
- G4 Management accounts prepared by us may not be shown to third parties, including your bankers, without our prior express permission. Such permission will only be granted on the condition that the accountants' report is attached to all such accounts.
- H CORPORATION TAX SELF-ASSESSMENT**
- H1 We will prepare the company's corporate tax self-assessment (CTSA) return. After obtaining your evidenced approval, we will submit it to H.M. Revenue & Customs (HMRC).
- H2 We will prepare the corporation tax computation and supporting schedules required for preparation of the company tax return from accounts, information and explanations provided to us on your behalf.
- H3 We will tell you how much tax the company should pay and when. Where appropriate, we will initiate repayment claims when tax has been overpaid. We will advise on the interest and penalty implications if corporation tax is paid late.
- H4 We will not advise you on the applicability of quarterly tax payments unless you provide us with appropriate management information. We shall be pleased to advise you further regarding such payments if you wish.
- H5 We will advise you on possible tax-return-related claims and elections arising from information supplied by you. If instructed by you, we will make such claims and elections in the form and manner required by HMRC.
- H6 The work carried out within this engagement will be in respect of the company's tax affairs. Any work to be carried out for the directors on a personal basis will be set out in a separate letter of engagement.
- H7 If applicable, in relation to groups (and consortia) of which your company is a member, and in respect of which you have instructed us to act, if instructed, we will provide the following additional services:
- a we will advise on the tax treatment of intra-group payments of dividends, interest and royalties and similar liabilities.
 - b in respect of dividends, interest, and royalties received, we will advise on the applicability of the relevant double-tax treaty to the withholding tax rate and assist with obtaining a UK certificate of tax residence. For dividends, if relevant, we will make any necessary election to tax the dividends in the UK in order to obtain treaty relief.
 - c We will deal with all communications relating to elections addressed to us by HMRC.
- H8 If applicable and if instructed, in respect of claims for group and consortium relief:
- a we will advise as required on claims for group and consortium relief and the interaction with other reliefs;
 - b we will prepare and submit to HMRC appropriate claims;
 - c we will adjust corporation tax computations and returns to reflect the surrender and receipt of group and consortium reliefs;
 - d we will prepare and submit to HMRC necessary documentation regarding the allocation of losses via group relief and the annual loss allowance
 - e we will advise on arrangements for the payment of tax and the surrender and set-off of tax refunds within the group; and
 - f we will advise on claiming eligible unrelieved foreign tax (EUFT) or the surrender of any amount of EUFT.
- H9 If applicable and if instructed, in respect of intragroup payments of interest:
- a we will advise on withholding tax obligations;
 - b for cross-border payments we will prepare and submit to HMRC applications to account for no or a reduced amount of withholding tax under the EU Interest and Royalty directive and double-tax treaties, as applicable;
 - c where withholding tax is due, we will complete form CT61 and advise on payment; and
 - d we will adjust corporation tax computations and returns to reflect interest payments and associated withholding tax, if any.
- H10 If applicable and if instructed, in respect of intragroup payments of interest:
- a we will advise on withholding tax obligations;
 - b for cross-border payments we will prepare and submit to HMRC applications to account for no or a reduced amount of withholding tax under the EU Interest and Royalty directive and double-tax treaties, as applicable;
 - c where withholding tax is due, we will complete form CT61 and advise on payment; and
 - d we will adjust corporation tax computations and returns to reflect interest payments and associated withholding tax, if any.
- H11 If instructed, in respect of intragroup payments of royalties and similar liabilities:
- a we will advise on withholding tax obligations;
 - b where withholding tax is due, we will complete form CT61 and advise on payment;
 - c we will adjust corporation tax computations and returns to reflect royalty and similar payments and associated withholding tax, if any, and make such additional disclosures in form CT600-H as are appropriate.
- H12 Where applicable, we will need to be authorised to contact other group member accountants to ensure that all necessary information and explanations are available. It is the responsibility of the parent company directors to ensure that such information and explanations are correct and complete.
- H13 The scope of our services provided to you will be only as set out above and all other services which we may offer are excluded. If you instruct us to do so, we will provide such other taxation, ad hoc and advisory services as may be agreed between us from time to time. These may be the subject of a separate engagement letter at our option.
- H14 Even though you are engaging us to help you meet your corporation tax obligations, the directors on behalf of the company are legally responsible for:
- a ensuring that the CTSA return (including XBRL tags and iXBRL file) and any other returns submitted are correct and complete;
 - b filing any returns by the due date; and
 - c paying tax on time.
- Failure to do any of the above may lead to penalties and/or interest.
- H15 To enable us to carry out our work, you agree:
- a to provide us with approved accounts for the company (and group if applicable) if we do not prepare these for you. These must be in an iXBRL format, unless we otherwise agree to do this for you (in which case section C4 of these terms and conditions will apply).
 - b that all returns are to be made on the basis of full disclosure of all sources of income, charges, allowances and capital transactions;
 - c to provide full information necessary for dealing with the company's affairs; we will rely on the information and documents being true, correct and complete and will not audit the information or those documents;
 - d to authorise us to approach such third parties as may be appropriate, for information that we consider necessary to deal with the company's affairs;
 - e to provide us with information in sufficient time for the company's CTSA return to be completed and submitted by the due date following the end of the tax year;
 - f to provide information on matters affecting the company's tax liability for the accounting period in respect of which instalments are due at least four weeks before the due date of each instalment; this information should include details of trading profits and

- other taxable activities up to the date the information is provided, together with estimates to the end of the accounting period; and
- g to provide us with information on advances or loans made to directors, shareholders or their associates during an accounting period and any repayments made or write-offs authorised within three months of the end of the relevant accounting period.
- H16 You will keep us informed of material changes in circumstances that could affect the tax liabilities of the company. If the directors are unsure whether the change is material, please tell us so that we can assess its significance.
- H17 You will forward to us HMRC statements of account, copies of notices of assessment, letters and other communications received from HMRC, in sufficient time to enable us to deal with them as may be necessary within the statutory time limits. Although HMRC have the authority to communicate with us when form 64-8 has been submitted, it is essential that you let us have copies of any correspondence received, because HMRC are not obliged to send us copies of all communications issued to you.
- H18 We shall respond to any enquiries from H.M. Revenue & Customs arising from the company's tax return. However, we shall consult you if it becomes clear that H.M. Revenue & Customs are opening an in-depth enquiry. They have the power to do this on a purely random basis. In such cases, we will agree separate terms of engagement. The supplementary engagement letter will include responsibilities and fees as appropriate.
- H19 We are able to offer fee protection insurance to cover the cost of our fees arising from H.M. Revenue & Customs investigations. If you would like further details of this service, please let us know.
- I VALUE ADDED TAX**
- I1 If instructed, we will sign you up for Making Tax Digital (MTD) for VAT. This may result in changes that may include changes to deadlines.
- I2 If not already in place, you will need to authorise us as an agent on the HMRC portal using your Business Tax Account. This is completed online, and you will need your government gateway ID. This authorises HMRC to communicate with us as your agent, although they consider that you should still take 'reasonable care' over your tax affairs.
- I3 Unless otherwise agreed, we will not check the digital accounting records which you keep to meet the requirements of MTD for VAT and which you provide to us for preparation of the VAT returns. You may be required to provide us with your data digitally and we will tell you if that is the case. If your software is incompatible with ours, we will agree with you an appropriate solution which might include the use of alternative third party functionally compatible software and/or a spreadsheet(s) which satisfy the statutory requirement for digital linkage. Where your digital records are incompatible with our software, we may require an additional fee. You must also provide us with confirmation that your digital records are complete and accurate.
- I4 Where we have agreed to do so, we will keep accounting records to meet the digital record keeping requirements of MTD for VAT. You must ensure that the data provided to us is complete and accurate.
- I5 We will prepare your UK VAT returns on the basis of the information and explanations supplied by you.
- I6 If instructed, we will also prepare Intrastat returns or EC Sales Lists or mini one-stop shop (MOSS) returns. These will be prepared on the basis of the information and explanations supplied by you.
- I7 Based on the information you provide to us, we will tell you how much VAT you should pay and when. Where appropriate, we will initiate repayment claims if tax has been overpaid. We will advise on the interest and penalty implications if UK VAT is paid late.
- I8 Where instructed, we will calculate any partial exemption annual adjustments and any annual Capital Goods Scheme adjustments.
- I9 We are not responsible for considering or applying for any of the exemptions from MTD for VAT. However, if you feel that you are eligible for exemption, please let us know. We are happy to discuss this and may correspond with HMRC on your behalf, if needed, or we can guide you on whom you should contact for this. This may be subject to an additional fee.
- I10 If instructed, we will advise you of any relaxations applicable in relation to the digital records of supplies made and received. Where the requirements are impossible, impractical or unduly onerous we will seek to reach agreement with HMRC on specific relaxation. This may be subject to an additional fee.
- I11 We will submit the VAT return data to HMRC after the data to be included therein has been approved by you.
- I12 We will agree with you any supplementary information to be submitted on a voluntary basis with the VAT return prior to submission.
- I13 Where you are invoice (accruals) accounting for income tax, we will perform an annual reconciliation of VAT outputs to turnover.
- I14 Ad hoc queries by way of telephone and email enquiries are not routine compliance and may result in additional fees. As indicated below, where appropriate we will aim to discuss and agree additional fees, but it may not always be possible to agree these in advance and we reserve the right to charge you an additional fee for these queries.
- I15 The scope of our services provided to you will be only as set out above and all other services which we may offer are excluded. If you instruct us to do so, we will provide such other taxation, ad hoc and advisory services as may be agreed between us from time to time. These may be the subject of a separate engagement letter at our option.
- I16 You are legally responsible for:
- a ensuring that your returns are correct and complete and in an appropriate digital format and capture the appropriate level of data;
 - b ensuring your record keeping is compliant with the new requirements for the digital recording and transfer of data;
 - c filing any returns by the due date; and
 - d paying VAT on time.
- Failure to do any of these may lead to penalties, surcharges and/or interest.
- I17 Where we have agreed to keep your digital accounts records for you, you are responsible for providing us with the following information required for us to prepare the records:
- i. Access to your accounting records
 - ii. Sale invoices
 - iii. Purchase invoices
 - iv. Bank statements
 - v. Details of bank and cash payments
 - vi. Details of bank and cash receipts
 - vii. Stock and work-in-progress details
- We have also agreed that you will provide the following:
- viii. A record of the amounts owed to the business
 - ix. A record of amounts owed by the business
 - x. A list of accruals
 - xi. A list of prepayments
 - xii. Private use adjustments
- I18 To enable us to carry out our work, you agree:
- a that all returns are to be made on the basis of full disclosure;
 - b that you are responsible for ensuring that the information provided is, to the best of your knowledge, accurate and complete and that all digital links are in the manner prescribed; the returns are prepared solely on the basis of the information provided by you and we accept no responsibility for any liabilities arising due to inaccuracies, omissions or breakdowns in digital links concerning the information that you provide which may lead to a misdeclaration on which penalties and interest may arise;

- c to authorise us to approach such third parties, as may be appropriate, for information we consider necessary to deal with the returns; and
- d to provide us with all the records relevant to the preparation of your returns within 14 days of the end of the VAT return period. If the records are provided later or are incomplete or unclear, thereby delaying the preparation, review and submission of the return, we accept no responsibility for any 'default surcharge' penalty that may arise; if feasible, we may agree to complete your return within a shorter period but may charge an additional fee for so doing.
- e to inform us that you have made the tax payment based on your calculated return.
- 119 You have undertaken that you or your staff will ensure that:
- a Valid VAT invoices are retained for all payments where VAT is being reclaimed;
- b The VAT rating of supplies is correctly dealt with i.e. between positive and zero rates, and exempt supplies;
- c We are notified in writing of any standard-rated own consumption;
- d Any input VAT on non-business expenditure is clearly marked on supporting invoices;
- e We are notified each quarter of any payments to, or for the benefit of, trustees or staff for fuel used for private mileage, together with the business mileage for each such person, for each quarter; and
- f All supplies made by the business are shown in the records made available.
- 120 You will keep us informed of material changes in circumstances that could affect your VAT obligations. If you are unsure whether the change is material or not, please tell us so that we can assess its significance.
- 121 You will forward to us HMRC statements of account, copies of notices of assessment, letters and other communications received from HMRC, in sufficient time to enable us to deal with them as may be necessary within the statutory time limits. Although HMRC has the authority to communicate with us when form 64-8 or online authorisation has been submitted, it is essential that you let us have copies of any correspondence received, because HMRC is not obliged to send us copies of all communications issued to you.
- 122 You are responsible for bringing to our attention any errors, omissions or inaccuracies in your VAT returns that you become aware of after the returns have been submitted in order that we may assist you to make a voluntary disclosure.
- 123 If you are involved with any other business which is not registered for VAT, you are responsible for monitoring your monthly turnover to establish whether you are liable to register for VAT. If you do not understand what you need to do, please ask us. If you exceed the UK VAT registration threshold, and you wish us to assist you in notifying HMRC of your liability to be VAT registered, you must give us clear instructions to assist you in the VAT registration process. You should notify us of your instructions in good time to enable the VAT registration application form to be submitted within the statutory time limit of one month following the month in which you exceeded the VAT registration threshold in force at that time. We will not be responsible if you fail to notify us in time and incur a late registration penalty as a result. The same applies for equivalent non-UK taxes.
- 124 If you provide digital services to consumers in the EU, you are responsible either for registering for VAT in that member state, or for registering for VAT Mini One Stop Shop (MOSS) in the UK.
- 125 If EC Sales Lists need to be completed, you are responsible for obtaining all of your customers' VAT registration numbers in other member states and to check with HMRC any numbers that you are not completely satisfied with.
- J P11D RETURNS**
- J1 We shall prepare your P11D and related returns from the information provided by you. The completed returns will be sent to you for evidenced approval prior to electronic submission to H.M. Revenue & Customs. We will advise you of the amounts of national insurance that are due and the due date of payment.
- J2 To ensure these forms are correctly compiled we will require details of all benefits, perks or reimbursed expenses received by the trustees and/or officers and/or higher paid employees, as currently defined for each year for which returns are to be prepared.
- J3 There are penalties for the late submission of forms P11D. In order to avoid these, you must ensure that we receive complete and accurate details of all benefits and expenses for the tax year (NB: not accounts year) within 14 days of the end of the tax year.
- K CT61 RETURNS**
- K1 We shall prepare your CT61 returns from the information provided by you regarding payments made by the charitable company. The completed return will be sent to you for evidenced approval before submission to H.M. Revenue & Customs. We will advise you of the amounts of income tax that are due and the due date of payment.
- K2 You must inform us immediately if the charitable company receives or pays any interest or similar amounts under deduction of tax, or makes any other payment, or transfers any asset, to a member.
- L ATED**
- L1 Where we are so instructed, we shall prepare your ATED returns from the information provided by you. The completed returns will be sent to you for evidenced approval prior to electronic submission to HMRC. We will advise you of any tax issues relating to the form and the due date of payment.
- L2 To ensure these forms are correctly compiled, we will require details of dwellings, as currently defined, for each year for which returns are to be prepared.
- L3 There are penalties for the late submission of ATED returns. In order to avoid these, you must ensure that we receive complete and accurate details of all the information we require within the timescale that we specify.
- M COMPANY SECRETARIAL SERVICES**
- M1 The trustees are legally responsible for the maintenance of the statutory books.
- M2 We shall:
- a submit the accounts to the Registrar of Companies;
- b complete and submit the charitable company's confirmation statement to the Registrar of Companies;
- c complete and submit any other forms required by law to be filed at Companies House, provided that you keep us fully informed of any relevant changes or events which are required to be notified to Companies House, within one week of the change or event;
- d maintain the statutory books;
- e use our address as the charitable company's registered office; and
- f prepare dividend vouchers.
- M3 Where we have ceased to act, the charitable company is no longer permitted to use our address as the charitable company's registered office. It is the trustees' responsibility to change and update this where the relationship ceases.
- N CHARITY COMMISSION RETURNS**
- N1 The trustees are legally responsible for preparing reports and accounts for the charity commission.
- N2 We shall:
- a submit the accounts to the Charity Commission;
- b complete and submit the charity's annual return to the Charity Commission;
- c complete and submit any other forms required by law to be filed with the Charity Commission, provided that you keep us fully informed of any relevant changes or events which are required to be notified to the Charity Commission, within one week of the change or event.

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Malvern Hills Trust

Staffing Committee

Castlemorton Parish Hall

Thursday 1 July 2021, 7.00 pm

Present: Mr R Bartholomew, Mr M Davies, Mrs C Palmer (Chair), Prof Raine, Mrs G Rees.

In attendance: CEO, Secretary to the Board, Dr G Crisp, 1 member of the public

1. Apologies for absence

Mr D Baldwin, Mrs H I'Anson.

2. Chair's announcements

There were none.

3. Declaration of interests

There were none.

4. Public Comments

There were none.

5. Matters arising from previous meeting not otherwise on agenda

The CEO updated on recruitment – a new warden and a temporary member of the field staff were now in post. The Operations Manager had retired and his successor had been appointed with a start date at the end of August.

The CEO had reviewed some of the job descriptions during the recruitment processes. There were quite a few still to be reviewed.

It was clear that the Operations Manager role had developed significantly and the skill set required had changed. The CEO proposed that the Committee should review the salary for that post at the next meeting.

The Secretary to the Board asked the Committee to note that the Abusive, Persistent and Vexatious Complainants Policy and the Bullying and Harassment Policy needed to be reviewed and she hoped this could be done at the next meeting.

6. Update on Health and Safety Issues

The CEO went through his written report.

Consideration needed to be given to what precautions should be taken at meetings after 19 July, when rules relating to gatherings were lifted. There would be operational repercussions if all senior staff and trustees were at a meeting after which an attendee tested positive and all were then required to isolate by Track and Trace. The Trust's external Health and Safety Advisor was visiting the Trust in the following week to carry out a review.

7. Review of Health and Safety Policy

The CEO had prepared a draft (which had been reviewed by the Trust's Health and Safety Advisor) containing some revisions to the policy. The CEO confirmed that not all accidents needed to be reported under RIDDOR.

The following points were made:

- i. The CEO was asked to include a more comprehensive key to the acronyms used.
- ii. The line in red on page 5 of the revised draft could be deleted and "volunteers" added to the list in the preceding sentence.
- iii. Clarify the definition of "place of work" and "premises" (in relation to accidents involving members of the public) to include outdoor sites as temporary places of work when operations were being undertaken.

On the proposal of Mrs Rees, seconded by Mrs Palmer it was **RESOLVED** unanimously to recommend that the revised policy be approved by the Board subject to the 3 revisions set out above.

8. Review of Safeguarding Policy

The CEO went through the paper. The policy was due for review and he had made some minor amendments.

The following points were made:

- i. Replace "suspicions" by "concerns" second bullet at the bottom of page 1 and 3rd bullet at the top of page 2.
- ii. The CEO would review whether the words "unwarranted attention" were appropriate to include.

On the proposal of Mrs Palmer, seconded by Mr Bartholomew it was **RESOLVED** unanimously to recommend that the revised policy be approved by the Board subject to the points set out above.

9. Urgent Business

There was none.

There was a discussion about what precautions were appropriate when conducting face-to-face meetings, and the difficulty which the staff had experienced finding venues which could accommodate sufficient numbers of people. The Community and Conservation Officer had investigated the possibility of live streaming meetings.

10. Date of next meeting

7 October 2021.

The meeting closed at 8.00pm



GENERAL STATEMENT OF SAFETY POLICY

- The MALVERN HILLS TRUST (MHT) takes all practicable steps to safeguard the health, safety and wellbeing of all employees and other persons arising from work activities.
- MHT will provide appropriate and proper facilities to safeguard the health and safety of employees and will maintain close co-operation with contractors, suppliers and other persons as appropriate to reduce inherent risks to an absolute minimum.
- Employees will be encouraged to co-operate with MHT in the promotion of the Safety Policy and implementation of all relevant procedures
- Each employee is reminded that they have a legal responsibility not to endanger themselves or others by their acts or omissions whilst at work.
- MHT shall endeavour to meet all responsibilities for the provision of safety training.
- MHT will consult on all matters appertaining to health and safety, with such safety representatives as are required by current or future legislation.
- All MHT employees and contractors will be required to abide by any standing health and safety policies, procedures and risk assessment, and to use all PPE or safety equipment appropriately where provided. Contractors will be required to ensure that any sub-contractors they engage to carry out work on MHT property are approved by MHT prior to engagement and are similarly compliant with standing policies, procedures and assessments.
- It is of particular importance that all employees involve themselves in matters relating to health and safety and in situations which appear to present a potential risk, reasoned reporting of those issues to their line manager is strongly encouraged. This active involvement refers to equipment, tools, working practices and conditions. All constructive suggestions will be actioned in recognition of our commitment to Health & Safety.
- **All employees and all contractors are responsible for ensuring that all accidents are reported to the Manor House Office and that details are entered in the Statutory Accident Book that day or as soon as practical the following working day. (See Reporting of Accidents below)**

(For the avoidance of doubt in this document the term 'employee' herein includes paid staff and volunteers (save for reporting under RIDDOR ⁽¹⁾ as below) of the Trust, the term 'premises' includes buildings, car parks and built structures but excludes open

countryside, and 'place of work' includes any permanent or temporary site where staff or volunteers are undertaking work,)

RESPONSIBILITIES FOR HEALTH AND SAFETY

- The Board has overall and final responsibility for the organisation, including health and safety matters.
- The Staffing Committee has responsibility for oversight of the Health and Safety Policy, receiving reports on health and safety matters and recommending adoption/amendment of procedures and policies in light of current regulations or guidelines to the Board.
- The Chief Executive Officer has overall responsibility for the day-to-day implementation of health and safety policy and procedures within the organisation.
- Managers have day to day responsibility for ensuring this policy and any relevant procedures are put into practice with their respective staff and volunteer teams.

Statement	Responsibility of:	Actions
Prevent accidents and cases of work-related ill health by managing the health and safety risks in the workplace.	Staffing Committee	Setting of Health and Safety Policy and procedures.
	C.E.O.	Implement Health & Safety policy and procedures (including ensuring that risk assessments, site audits, registers and reporting procedures are in place and complied with). Recommend amendments to policy and procedures in light of any changes in relevant regulations or best practice.
Provide clear instructions and information and adequate training, to ensure employees are competent to do their work.	C.E.O. All Managers	<p>Ensure all staff are given necessary health and safety information and induction and are provided with appropriate training and personal protective equipment relevant to their area of work.</p> <p>Maintain logs of training and competencies of staff.</p> <p>Ensure that suitable arrangements are in place to ensure the safety of employees working alone.</p> <p>Ensure contractors are given appropriate health and safety</p>

		information and that they abide by any standing health and safety policies, procedures and risk assessment
Engage and consult with employees on day-to-day health and safety conditions.	CEO All managers	Staff to be regularly consulted and informed on health and safety matters as they arise through staff meetings and / or written memos. Maintain a culture where employees are encouraged to raise issues which they identify
Establish emergency procedures – evacuation in case of fire or other significant incident.	CEO Sec. to Board. Ops Manager.	Ensuring emergency lighting, access routes and signage are in place. Undertake regular fire system checks and drills.
Maintain safe and healthy working conditions, provide and maintain plant, equipment and machinery, and ensure safe storage/use of substances.	CEO Ops Manager. Estate. Supervisor.	Undertake and regularly update Risk Assessments for all areas of work operations. Compile and maintain a COSHH ⁽¹⁾ register and PPE provisions. Ensure any substances or materials are stored and handled appropriately. Ensure machinery is fit for purpose and systems are in place for routine inspections and testing of all machinery and equipment in accordance with PUWER, CVWR ⁽¹⁾ and other regulations. Ensure actions are promptly taken to address any defects.
Implement and adhere to health and safety working practices	All Staff	Undertake to use or apply all procedures equipment and safeguards provided. Undertake to raise any health and safety issues they become aware of with line manager and to report any near miss events

(1)– RIDDOR = Reporting of Injuries, Diseases and Dangerous occurrences Regulations 1995
 COSHH = Control of Substances Hazardous to Health
 PUWER = Provision and Use of Work Equipment Regulations 1998
 CVWR = Control of Vibration at Work Regulations 2006

REPORTING OF ACCIDENTS.

All accidents should be reported by a member of staff to their line manager and entered into the Accident Book as soon as possible after the incident (normally no later than 24 hours). This includes accidents to members of the public while on MHT premises.

Examples of events that would trigger a report being made include:

When first aid is given by a member of staff or volunteer to any person.

Where an activity is halted so that a member of staff or volunteer can assist in dealing with an incident involving other staff or volunteers.

*When an incident, even minor, occurs where a member of the public (not staff or volunteer) **may** have received an injury or harm (however minor) while on Trust premises.*

Although not a statutory requirement, the reporting of 'near miss events' is actively encouraged from all staff. Staff should be report such events to their line manager/CEO.

The Accident Book is located at:	Reception Area, Manor House, Grange Road.
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Any accident notifiable under RIDDOR (Reporting of Injuries, Diseases and Dangerous Occurrence Regulations) shall be made by the CEO, or in his/her absence any other Manager, to the HSE immediately. See below for RIDDOR notifiable accidents

INFORMATION AND NOTICES

Health and Safety Posters	Main Hall, Manor House Workshop, Top Shed
Notice Board	Main Hall, Manor House Workshop, Top Shed
First Aid boxes	Reception Area, Manor House, Grange Road
	Crew Room, Top Shed, Wyche Quarry Workshops

RIDDOR 2013.

Recording and reporting accidents and ill health at work is a legal requirement under The Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013 (RIDDOR). RIDDOR places a legal duty on:

- employers
- self-employed people
- people in control of premises.

These 'responsible persons' must record and report certain incidents, injuries, diseases and dangerous occurrences involving employees, self-employed workers, volunteers and members of the public.

1 What do responsible persons have to do?

Details of all reportable incidents, injuries, diseases and dangerous occurrences must be recorded, including:

- the date when the report is made
- the method of reporting
- the date, time and place of the event
- personal details of those involved
- a brief description of the nature of the event or disease.

Records can be kept in any form but must conform to data protection requirements.

2 Types of reportable injury

Deaths

All deaths to workers and non-workers must be reported if they arise from a work-related accident, including an act of physical violence to a worker. Suicides are not reportable, as the death does not result from a work-related accident.

Specified injuries to workers

The list of 'specified injuries' in RIDDOR 2013 (regulation 4) includes:

- a fracture, other than to fingers, thumbs and toes
- amputation of an arm, hand, finger, thumb, leg, foot or toe
- permanent loss of sight or reduction of sight
- crush injuries leading to internal organ damage;
- serious burns (covering more than 10 % of the body, or damaging the eyes, respiratory system or other vital organs);
- scalping's (separation of skin from the head) which require hospital treatment
- unconsciousness caused by head injury or asphyxia;
- any other injury arising from working in an enclosed space, which leads to hypothermia, heat-induced illness or requires resuscitation or admittance to hospital for more than 24 hours.

Over-seven-day injuries to workers

This is where an **employee, or self-employed person, is away from work or unable to perform their normal work duties for more than seven consecutive days** (not counting the day of the accident).

Injuries to non-workers

Work-related accidents involving members of the public or people who are not at work must be reported if a person is injured, and is taken from the scene of the accident to hospital for treatment to that injury. There is no requirement to establish what hospital treatment was actually provided, and no need to report incidents where people are taken to hospital purely as a precaution when no injury is apparent.

Reportable occupational diseases

Employers and self-employed people must report diagnoses of certain occupational diseases, where these are likely to have been caused or made worse by their work. These diseases include (regulations 8 and 9):

- carpal tunnel syndrome;
- severe cramp of the hand or forearm;
- occupational dermatitis;
- hand-arm vibration syndrome;
- occupational asthma;
- tendonitis or tenosynovitis of the hand or forearm;
- any occupational cancer;
- any disease attributed to an occupational exposure to a biological agent.

Reportable dangerous occurrences

Dangerous occurrences are certain, specified 'near-miss' events (incidents with the potential to cause harm). Not all such events require reporting. There are 27 categories of dangerous occurrences that are relevant to most workplaces. For example:

- the collapse, overturning or failure of load-bearing parts of lifts and lifting equipment;
- plant or equipment coming into contact with overhead power lines;
- explosions or fires causing work to be stopped for more than 24 hours.
- Certain additional categories of dangerous occurrences apply to mines, quarries, offshore workplaces and certain transport systems (railways etc). For a full, detailed list, refer to the online guidance at: www.hse.gov.uk/riddor.

Malvern Hills Trust

Safeguarding policy

12 March 2020

Malvern Hills Trust (MHT) is committed to promoting the well-being and enjoyment of all those who take part in the charity's activities, and protecting their health, safety and welfare. MHT values young people and adults at risk (together referred to in this policy as vulnerable people). This policy sets out MHT's approach to safeguarding vulnerable people and to protecting MHT, its staff and volunteers from accusations of misconduct. It will be implemented through best practice guidelines.

MHT does not currently run events and activities where vulnerable people might be generally be expected to attend without a parent or responsible adult. If this practice changes, this policy will be reviewed as a matter of urgency.

For the purpose of this policy, young people are defined as those under 18. However, 16 and 17 year olds will not be considered vulnerable if they are on work placement with MHT **that is approved and organised through** their school or parent/guardian, unless they have been identified as such.

Adults at risk are defined (as per Charity Commission Guidance) as anyone aged 18 or over who:

- has needs for care and support (whether or not the local authority is meeting any of those needs) and
- is experiencing, or is at risk of, abuse or neglect
- as a result of those care and support needs is unable to protect themselves from either the risk of, or the experience of abuse or neglect

MHT will:

- strive to keep all its volunteers, staff and the public engaged on trust activities safe from abuse, **inappropriate attention** or any kind of harm as a result of their contact with the organisation and makes this policy to demonstrate its commitment to this aim.
- encourage a culture which is vigilant and aware of the issues surrounding safeguarding, particularly the protection of vulnerable people, and where concerns can be raised in good faith without fear of reprisals.
- protect individual staff and volunteers from **unwarranted** accusations of misconduct.
- recruit staff and volunteers safely, and ensure all necessary checks are made.
- ensure that good practice guidelines are known and understood by staff and volunteers and provide effective management, support and training.
- ensure that all events and activities are appropriately planned and responsibly supervised.

- value and listen to all those engaged with the charity, regardless of age, disability, gender, racial heritage, religious belief, sexual orientation or identity
- take all concerns and allegations of abuse and poor practice seriously and respond to them swiftly and appropriately
- have a clear process for reporting and addressing any concerns
- where appropriate share information about concerns with any vulnerable person's parents, carers or other appropriate agency/ies
- ensure any information collected or held in the delivery of this safeguarding policy is compliant with GDPR and any data retention policy

Recruitment of staff and volunteers

MHT will take all reasonable steps to ensure that unsuitable people are prevented from coming into contact with vulnerable people by the following recruitment process:

- All job applicants and volunteers should be made aware of the recruitment process at the outset
- Where appropriate job applicants and volunteers should complete an application form which will ask for information about the applicant's past history and self-disclosure of any criminal record
- Where it is appropriate to the post, applicants should provide a referee who is in a position to comment on their suitability to engage with vulnerable people
- References will be taken up
- Evidence of identity will be required
- All new employees and volunteers who **might be expected** to come into contact with vulnerable people **as part of their normal work with the Trust** will be required to undergo a Disclosure and Barring Service check at commencement of engagement. This will be repeated every five years
- Training and guidance will be given to all staff and volunteers on appointment and as required thereafter to make them aware of their responsibilities to vulnerable people

This policy will be reviewed

- annually,
 - if significant changes are made to the legislation which affects the policy,
 - if MHT makes a change to the nature of its events programme or the activities it runs
- or
- if any serious incident occurs which affects the content of this policy.

Malvern Hills Trust
Governance Committee
Castlemorton Parish Hall

Thursday 29 July 2021 7.00pm

Present: Mr C Atkins, Mr R Bartholomew (Chair), Dr S Braim, Mr D Core, Mr M Davies (non-voting), Mr D Fellows, Prof J Raine.

In attendance: Community and Conservation Officer (CCO), Secretary to the Board, Dr G Crisp, Mr R Fowler, Dr T Parsons, Mr C Rouse, 1 member of the public.

Mr Bartholomew welcomed everyone to the meeting.

1. Apologies for absence

CEO, Mrs C Palmer.

2. Chair's announcements

Diary dates for trustees:

- Stroll 19 August 2021 at Swinyards Car Park
- Special Board meeting 26 August to consider funding of tree work arising from Ash Dieback Disease.

3. Declarations of interest

There were none.

4. Public comments

There were no comments from members of the public.

5. Matters arising from previous meetings

There were none which were not on the agenda.

6. Update from Working Group 1

(Set up at the Governance Committee meeting on 4 February to prepare an analysis of the costs and benefits of seeking a private Act of Parliament)

Mr Davies felt a good start had been made. A model had been set up although there had been some issues about how to evaluate the benefits. There was no target completion date. Mr Bartholomew pointed out that some of the important benefits could not be easily monetised.

7. Working Group 2

(To undertake any further work necessary on the details of the proposed Governance Changes)

There had been no meeting.

8. Meetings

The Secretary to the Board introduced the paper. She had spoken to a number of local councils and they were continuing with Covid precautions and limiting the number of attendees at meetings. Where it was feasible, meetings could be streamed to allow members of the public to view the meeting without having to attend in person. The Trust was selecting venues which could accommodate trustees and a number of members of the public, but finding such venues was difficult. Whilst the requirement to self-isolate remained in force, it was not desirable to have all of the Trust's Officers present at a meeting in case an attendee subsequently tested positive.

The paper also contained a proposal to reduce the number of committee meetings and if adopted, the arrangements would need to be reviewed after a trial period.

The following points were made:

- A question was asked about the application of the Public Bodies (Admission to Meetings Act) 1960 but the Secretary to the Board said the Act was no longer applicable to the Trust.
- Streaming was a way of addressing public access to meetings during the pandemic, but was also a powerful public engagement tool in itself.
- Did the proposal to reduce the number of scheduled meetings address the business needs of the Trust? The Secretary to the Board confirmed that the Officers were satisfied that it should. There was also the option to call a Special Meeting if needed.
- It was agreed that the issue of room ventilation during confidential sessions would be assessed on a case by case basis.
- Should attendees be asked to carry out a lateral flow test prior to the meeting? There was general agreement that this would be a helpful precaution.
- Streaming alone excluded people who do not have access to the technology.
- It was not ideal to hold meetings at Pershore but it might be the least bad option.
- It was suggested that there could be a legal challenge if the Trust tried to hold the easement meeting without the option for full public attendance.
- Could some of the Covid benefit be used to offset the extra cost of meetings?

On the proposal of Dr Braim, seconded by Mr Fellows it was **RESOLVED** unanimously to recommend to the Board that the revised schedule of meetings set out in the paper be adopted for a trial period of six months.

9. Social Media Policy

The CCO introduced the paper. The policy had been updated to take into account changes to GDPR regulations.

Points were made as follows:

- What if the CCO breached the policy? The CCO said that her line manager also monitored posts.

- Should the board not be responsible for dealing with breaches of the policy? The Secretary to the Board said that any breaches would be dealt with in accordance with the appropriate disciplinary process depending on whether it was a staff member or a member of the board.
- The policy said that stakeholders should not disclose their affiliation to the Trust on their social media accounts. What about LinkedIn? The CCO said that an amendment could be made to the draft to exclude LinkedIn as a professional networking site.

On the proposal of Mr Core seconded by Prof Raine it was **RESOLVED** unanimously to recommend to the Board that the revised policy should be approved subject to the amendment referred to above.

10. Use of Governance Toolkit

Mr Atkins said that as a trial, the Governance Committee and senior staff had been asked to respond to the first 2 parts of the Governance Toolkit. He felt it was a very useful exercise and it was **AGREED** these 2 sections should be sent out to all trustees to complete. The responses could then be considered in a workshop. The plan would then be to send out other 5 sections.

He felt that the answers given would highlight training needs, areas of disagreement and where the Trust could not comply with the Governance Code because of its governing Acts.

Mr Atkins was thanked for undertaking this exercise. He said any trustee who had questions to contact him.

11. Work programme

Review of Code of Conduct

Mr Davies said this was an adopted Code of Conduct. This was the first meeting at which it could be reviewed, under Standing Orders, but there was a lot of other work to carry out before it was reviewed again. It was **AGREED** to note that the Code should be reviewed at some future time.

Review of trustee disciplinary process

This would be brought to a future meeting.

12. Proposed Trustee training

Workshop on Pensions – this would take place in the autumn. The Secretary to the Board said that she would ask the Finance and Administration Manager to confirm the position if another member of the scheme were to become insolvent.

Being a Good Trustee training would not be held until after the Governance Toolkit process was completed.

13. Urgent business

There was none.

14. Date of next meetings

29 July 2021

15. Confidential item

On the proposal of Mr Atkins, seconded by Mr Bartholomew, it was **RESOLVED** unanimously to exclude the public for discussion of item 16 on the agenda on the grounds that publicity would be prejudicial to the public interest by reason of the exempt or confidential nature of the business to be transacted (personal information).

The meeting closed at 8.35pm.

DRAFT



Social Media Policy

July 2021

Background

Malvern Hills Trust (MHT) recognises the numerous benefits and opportunities which a social media presence offers. MHT aims to build relationships and engage with the local community by sharing news, information, stories, achievements and the work we do to conserve the Hills and Commons and keep them open for the enjoyment of the public.

MHT will actively use social media in a variety of ways including engaging with local people to help them to understand our work, posting information relating to the future management of the Hills, providing information to help visitors and local people enjoy the Hills safely, and to network with other similar organisations.

MHT will actively encourage staff to make effective and appropriate use of social media platforms to engage in conversation with the local community and other external stakeholders.

In order to provide clarity and consistency for staff, board members and volunteers, this policy has been put in place to guide the use of social media. Guidance on best practice and how to engage through social media will be provided by the Community and Conservation Officer (CCO).

This policy must be used in conjunction with MHT's Privacy Policy and GDPR regulations.

Scope of policy

Social media is the term given to online interactive communication tools, examples include Twitter, Facebook, YouTube, Instagram and Pinterest.

This policy applies to all staff, board members and volunteers and, for convenience, these 3 groups are referred to collectively as 'Stakeholders' throughout this policy. This policy applies to all communications which represent MHT or communications made by Stakeholders that could be understood to make reference to MHT or its Stakeholders. It applies to online communications posted at any time and from anywhere, whether to an individual, a limited group or the world.

Professional communications are those posted on MHT's social media accounts by the CCO or by another authorised staff member. All professional communications are within the scope of this policy.

Personal communications are those made via a private social media account, such as a personal blog or Facebook account. Any posts that make reference to or could be understood to be making reference to MHT or its Stakeholders are within the scope of this policy.

Personal communications which could not be understood to make reference to MHT or its Stakeholders are not within the scope of this policy.

The MHT respects privacy and understands that Stakeholders may use social media forums in their private lives. Staff should also refer to the Staff Handbook for policies relating to their use of social media.

This policy applies regardless of the type of social media used. All social media communications which might affect MHT's reputation, whether made either in a private or professional capacity, must comply.

Responsibilities of CCO

CCO is responsible for:

- Keeping up to date with technological developments
- Reviewing and updating all documentation relating to social media
- Delivering guidance and training on social media, including inductions for Stakeholders
- Making an initial assessment when an incident occurs, and reporting to Line Manager/CEO/Chair if required
- Maintaining a directory of MHT social media accounts
- Posting content, monitoring, updating and editing content on social media accounts.

Responsibilities of all stakeholders

All Stakeholders are responsible for:

- Ensuring that any use of social media is carried out in line within this and other relevant policies (Staff Handbook, Board Code of Conduct)
- Providing CCO with stories, pictures and information for social media
- Reporting any incidents to the CCO/CEO/Chair of the Board
- Authorising and reviewing posts, when required.

Line managers/CEO/Chair are responsible for:

- Addressing concerns or questions regarding posts or comments via professional and personal accounts
- Reporting outcomes, or escalating the matter to involve appropriate agencies where appropriate

Behaviour

MHT requires that all Stakeholders using social media adhere to the standard of behaviour as set out in this policy.

Content or comments posted on social media must not bring MHT or its Stakeholders into disrepute.

Stakeholders will not use social media to infringe on the rights and privacy of colleagues or make ill-considered comments or judgements about other Stakeholders or external stakeholders affiliated to MHT. Social media must not be used to air internal grievances.

Defamatory, discriminatory, offensive or harassing content or a breach of data protection, confidentiality or copyright, will be considered extremely seriously by MHT and will be reported as soon as possible to the CEO/Chair and escalated where appropriate. Posting such content is a disciplinary offence as detailed in the Staff Handbook and Board Members' Code of Conduct and MHT may take appropriate disciplinary action where necessary.

Where conduct is considered unlawful, MHT will report the matter to the police or other relevant external agencies.

Responses to comments on social media must show respect for all parties involved. Stakeholders should allow time to consider their response prior to posting. If in doubt, seek a second opinion from the CCO/CEO/Chair.

Stakeholders must report inappropriate content to CCO/CEO/Chair for review and removal if necessary. If Stakeholders find something online which may bring MHT into disrepute, it must not be replied to and should be referred immediately to the CCO.

Confidentiality is taken very seriously and matters relating to the work of MHT deemed to be confidential must not be shared via social media. If in doubt, Stakeholders must check with CCO/CEO/Chair prior to posting.

Stakeholders must ensure that permission is sought to 'share' other peoples' materials (photos, data, text etc) and must acknowledge the author on posting.

Professional Communications - Communication via social media by the CCO (and other staff if authorised) must be professional and respectful at all times and in accordance with the policies of MHT.

If unsure, the CCO must check with Line Manager/CEO before publishing content.

Personal Communications - MHT's logo or branding must not be used on personal accounts.

Stakeholders should not disclose their affiliation to MHT on their personal social media accounts. This does not apply to LinkedIn (professional networking platform) where affiliation may be disclosed for the purposes of the platform.

Personal information

Personal information is information about a particular living person. No personal information will be shared via social media sites without written consent from the person to whom the information relates.

When making Professional Communications, the staff member responsible for posting content or setting up accounts, is responsible for ensuring appropriate consents are in place. The publishing of any personal information including images on MHT's social media accounts must be only be done with written consent as per GDPR policy. The sharing of personal information in posts from other organisational accounts assumes that permissions have been granted.

Members of staff may (at their discretion) include their name, email and job title if posting content on behalf of MHT in the absence of the CCO.

Incidents and response

A breach of this policy could lead to disciplinary action. Where a breach of policy is reported, the CCO will review and decide the appropriate course of action. The matter may be referred to the CEO/Chair.

Where Stakeholders are in receipt of offensive, unacceptable content via social media, this should be reported to a relevant Line Manager/CEO/Chair immediately.

Policy review

This social media policy has been produced and approved by the Board. Should there be any questions relating to this policy, they should be referred to CCO/CEO/Chair.

This policy will be reviewed every three years. Reviews may be made sooner as required to reflect the changing technologies and platforms available online, and the changing role of social media within the organisation. The policy may be amended as and when different forms of social media are used or where particular concerns are raised or where an incident has been reported.

Approved xxxx

Malvern Hills Trust
Schedule of Meetings
 All meetings at 7pm unless otherwise stated

MONTH	LAND MANAGEMENT COMMITTEE		FINANCE, ADMINISTRATION & RESOURCES COMMITTEE		BOARD		GOVERNANCE COMMITTEE		STAFFING COMMITTEE		CHAIRMAN'S WORKSHOPS and OTHER	
	Date	Time	Date	Time	Date	Time	Date	Time	Date	Time	Date	Time
JANUARY						yes						
FEBRUARY								?				
MARCH						yes						
APRIL		yes								yes		
MAY						yes		?				
JUNE				yes								
JULY						yes						
AUGUST								?				
SEPTEMBER						yes						
OCTOBER		yes (possible site meeting/workshop)								yes		
NOVEMBER						yes		?				
DECEMBER		yes		yes								

Malvern Hills Trust

Finance Administration and Resources Committee

United Reformed Church, Malvern Link

Thursday 12 August 2021 7.00pm

Present: Mr R Bartholomew, Mr Core (Chair), Mr M Davies, Mr D Fellows, Mr J Michael, Mr C Penn, Prof J Raine.

In attendance: Chief Executive Officer (CEO), Finance and Administration Manager (FAM), Community and Conservation Officer (CCO), Financial Assistant, Mr A Wood (Bishop Fleming), Dr G Crisp, Mr R Fowler, Mr T Parsons, Mrs C Palmer, Mr C Rouse.

Mr Core welcomed everyone to the meeting.

1. **Apologies for absence**

Mr M Dyde, Mrs L Hodgson, Ms S Rouse.

2. **Chair's communications**

- Levy Payer meeting – to be held on 9th September 2021 7pm at Civic Centre, Pershore. The meeting would be streamed.
- Board stroll - Thursday 19th August 6:30pm at Swinyard car park.

3. **Declarations of interest**

There were none.

4. **Public comments**

There were none.

5. **Matters arising from the previous meetings not otherwise on the agenda**

Castlemorton Common Countryside Stewardship Scheme application - the CEO said that Natural England had been in touch and the Trust was encouraged to complete a new application for part of the Common. That application has been submitted. If successful, funding would commence from 1st January 2022.

6. **Countryside Stewardship Grant North & Central Hills**

The FAM went through the paper. It had been agreed with the Auditors to exclude any accrued grant income from this Scheme from the accounts. No further payments had been received from RPA since December 2020. If the dispute was settled, adjustments could be included in the following year's accounts.

It was proposed to cover the shortfall created by the non-payment of the grant to 30 June 2021 by using the reserves carried forward within the HLS/Stewardship fund, as set out in the paper. Officers had identified savings of £12,000 in the General Fund budget and, taking into account car park takings which had been over budget by £40,000 at 31st July 2021, the next 6 months of grazing could be funded without recourse to reserves. The CEO said that, in extremis, there was a

break point in the agreement at the end of 2022 and the position would be kept under constant review by the Committee/Board.

CEO explained that the agreement had been made with Natural England and taken over subsequently by the RPA. The RPA had reclassified some of the land under the agreement without notice to MHT, and had failed to provide key information. There were two aspects - the administration of the Scheme by the RPA, which needed to be tackled through MPs and the relevant Minister (already contacted by Officers) and also the technical issues which had to be addressed directly with the RPA. The Trust had made a formal complaint to the RPA had received no response.

Other points raised by the Committee included:

- Was it prudent to commit these funds to grazing when the Trust faced other unquantifiable threats such as ash dieback? There was a risk that the balance of the grant would not be paid by the RPA.
- Grazing was a requirement of the grant and also essential for the conservation of the landscape in accordance with the Trust's charitable objectives.
- What was the chance of successfully challenging the RPA's actions?
- Was there any recourse through courts - for example judicial review?

On the proposal of Prof Raine, seconded by Mr Bartholomew it was **RESOLVED** unanimously

To recommend to the Board that:

- a) The £151,740 accrued for the Northern & Central Hills CS grant be removed from the accounts for the year ended 31st March 2021,
- b) No further income accruals be made until the dispute is resolved
- c) The balances on the grazing reserve, BPS and HLS Castlemorton Common funds be used to cover the shortfall at 30th June 2021 arising from the dispute,
- d) £32,200 be made available from general fund reserves to fund grazing on the North & Central Hills from 1st July 2021 to 31st December 2021.

AND that

- e) A budget of £4,000 be approved by the FAR Committee under its delegated authority to cover the costs of professional advice in appealing this matter with the RPA.

7. **Final management accounts for the year ended 31 March 2021**

The Finance and Administration Manager went through the paper. There were no further adjustments.

The Committee NOTED the paper.

8. **Going Concern Review**

Mr Woods explained that there was a new requirement for Auditors to look at the ability of all entities continue as a going concern. It was also a good management process for charities to carry out. The FAM went through the paper.

On the proposal of Mr Bartholomew, seconded by Prof Raine it was **RESOLVED** unanimously to recommend that the Board confirm to the Auditors that the charity is a going concern.

9. **To approve Trustees' Annual Report and Accounts for the year ending 31 March 2021 and authorise signature of Letter of Representation**

The Finance and Administration Manager outlined the paper and the updates to the Trustees' Report which had been made in response to the RPA situation. The Committee had no comments on these changes.

On the proposal of Mr Davies, seconded by Mr Fellows it was **RESOLVED** unanimously to make the following change to the report:
Final sentence, page 11, para 4. Change to read "This has already been a lengthy project and is likely now to take significant additional time before completion because of the recent necessity for a Parliamentary process".

An amendment to page 13, para 2 under the heading "Charity Governance Code" was suggested was not supported by committee.

On the proposal of Mr Bartholomew, seconded by Prof Raine it was **RESOLVED** unanimously to recommend that the Board adopt the draft Trustees' Annual Report and Accounts (as amended above) at the Annual Levy Payers' meeting on the 9th September and, subject to any post-balance sheet events arising between this meeting and the date of signing, and the Chair of the Board signs the Letter of Representation to the Auditors.

The FAM agreed to add to the paragraph under "Investment Performance" page 15, the words "for the year ending 31st March 2021".

10. **Auditors' Key Issues discussion document**

Mr Wood introduced Discussion Document, which set out the basis of the audit. He believed the audited accounts showed a true and fair view.

No additional risks or material errors had been identified.

Two minor issues had been identified and resolved and were no cause for concern. One related to missing Declaration of Interest forms and other was changes to the method of payroll authorization (resulting from Covid-19 working from home arrangements).

The audit process had run very smoothly and his colleagues were very complimentary of the Trust's team.

The Chair thanked Bishop Fleming for their work and the MHT staff for their efforts.

Mr Wood and Mrs Palmer left the meeting.

11. Update on Schedule of Risk

The Schedule of Risk items would be brought to the Board for approval on the 9th September. This was dynamic document, and changes would be made throughout the year as appropriate.

12. Business Plan review

The CEO went through the paper which set out a proposed timetable. The CEO hoped that decisions relating to the proposed Governance changes would have been made in time to be incorporated in the plan.

13. Designated and restricted fund budgets 2021/22

The Finance and Administration Manager went through the paper. It was noted that the situation with the RPA meant that the budgets would need to be updated and brought back to Committee once the dispute has been resolved.

On the proposal of Prof Raine, seconded by Mr Davies it was **RESOLVED** unanimously to recommend to the Board that:

- a) The designated and restricted funds budgets for 2021/22 be approved and
- b) The budget for the North & Central Hills Countryside Stewardship scheme be updated once the dispute with the RPA has been resolved.

14. GDPR

Review of data breach log

There had been no reported data breaches.

15. Reports for information

15.1 Management accounts to 30th June 2021

The FAM went through the paper. The costs of the by-election would not be known until October.

There was a discussion about car park takings. It was difficult to anticipate whether the higher than normal income would continue - much depended on people's response to travel restrictions.

The Committee requested details of monthly car park ticket sales over the last three years.

15.2 Review of major projects (including Land Management)

The CEO went through the paper.

Refurbishment of Manor House – work to the second floor to accommodate the fourth warden had been completed.

The Lower Shed – planning permission would be required for the changes under consideration.

British Camp sewage system – The costings had been revised and the works were being scheduled.

15.3 Fundraising, legacies and grants group

The group had met to discuss matched funding for 3 projects which would be referred to the Board. An upcoming meeting would discuss use of the gift fund for ash dieback and other items in the Land Management Plan.

15.4 Exercise of delegated expenditure powers

The list as at the beginning of August was included with the papers. The CEO had not authorized any additional expenditure.

15.5 Property – Manor House refurbishment

Covered during item 15.2

15.6 Wardens' vehicle purchase

The CEO went through the paper. There were no affordable electric 4x4s available on the market. Leasing options did not compare well, in financial terms, to outright purchase. Should a suitable second hand vehicle become available, it would be considered.

On the proposal of Mr Davies, seconded by Mr Bartholomew it was **RESOLVED** unanimously to recommend to the Board that an additional £6,000 be approved towards the capital cost of the 4th wardens' vehicle.

16 Urgent Business

There was none.

17 Date and time of next meeting

9 December 2021 7pm

18 Confidential business

On the proposal of Prof Raine, seconded by Mr Bartholomew it was **RESOLVED** unanimously to exclude the public for discussion of the items on the confidential part of the agenda on the grounds that publicity would be prejudicial to the public interest by reason of the exempt or confidential nature of the business to be transacted (commercially sensitive/legal matter)

The meeting closed at 8.57pm

Malvern Hills Trust
Expenditure 2021/22 - authorised in addition to budget

Date	Item	Board £	CEO £	CEO COVID £	FAR £	Total £
06 May 2021	British Camp track to loos				6,200	6,200
May-21	Counsel advice on VAT claim				8,120	8,120
Jul-21	New laptop		895			895
Aug-21	RPA advice		2,000			2,000
						-
12/08/2021	Warden's pick up - addition to original budget				6,000	6,000
12/08/2021	Carbon Black (1620 less 595 saved on Kaspersky)				1,025	1,025
Total at 17th August 2021		-	2,895	-	21,345	24,240
Annual limits			10,000 (£5,000 single item limit)	8,591 Bal b/f ('emergency period' only) To Sept 21	20,000	

Subject to Board
meeting 12/9/21
JB/Boardroom

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Board Meeting
Trail Hunting licencing
9th September 2021

Background Papers

Policy on hunting and disturbance of wild animals (2017)
Paper D Trail Hunting licencing (3rd December 2020)

Introduction

Trail hunting is an activity that can be licenced by the Trust on the land under its jurisdiction in accordance with the above policy, adopted in 2017.

During the 2020/201 season licences were suspended after an online webinar led by the Hunting Office (the executive arm of the governing bodies for hunting with hounds in the UK) and attended by hunt staff and masters, was leaked by the Hunt Saboteurs Association. The content of the webinar held in August last year, appears to include advice and encouragement for deceiving onlookers in order to avoid being caught breaking the law. References are made to the use of trail hunting as a ‘smokescreen’ for possible illegal hunting activities, and to portray “trail hunts” as a legitimate event.

Current situation

The director of the Masters of Foxhounds Association was charged in March 2021 with intentionally encouraging or assisting others to commit an offence under the Hunting Act 2004, contrary to Section 44 of the Serious Crimes Act 2007 and entered a plea of not guilty. The trial has been adjourned to 20th September 2021.

Proposed action

Whilst the case is ongoing MHT should continue to suspend all hunt licences until the outcome of the trial is known and the position will be reviewed after this.

Practical considerations

Should the issue of licences be suspended, Hunts may still cross land under the jurisdiction of MHT along roads, bridleways and easements. If we receive reports of the Hunt activity on MHT land, MHT staff will attend and monitor as required.

RECOMMENDATION:

The issuing of licences to conduct Trail Hunts on MHT land is suspended until the outcome of the trial referred to in the paper is known and the position will then be reviewed.

Beck Baker
Community and Conservation Officer

Malvern Hills AONB Joint Advisory Committee

Friday, 23 April 2021, - 10.00 am

Minutes

Present:

Mrs G Rees (Chairman), Prof J W Raine (Vice Chairman), Prof R Bryant, Mrs B Behan, Ms S Faulkner, Mr J Fryman, Mr J Hervey-Bathurst, Mrs H l'Anson and Dr K A Pollock

Also attended:

James Bisset, Jim Burgin, Rachel Datlen, Paul Esrich and David Armitage

702 Apologies and Substitutes

Apologies had been received from Hazel McDowall, Paul Tuthill and Duncan Bridges.

The Chairman noted that the Worcestershire County Councillors, Ken Pollock and Paul Tuthill were standing down at the upcoming elections so this would be their last meeting as the Worcestershire County Council representatives on the AONB Joint Advisory Committee. She thanked them for their support of the AONB and their contributions to the Committee. She thanked Ken for the support he had given her during his time as Vice-Chairman.

703 Declaration of Interests

James Hervey Bathurst declared an interest in that he lives, farms and works in the southern part of the AONB.

704 Confirmation of the minutes of the previous meeting

The minutes of the previous meeting on 6 November 2020 were agreed to be a correct record of the meeting and would be signed by the Chairman.

705 Advising and Supporting Landowners and Managers in Protected Landscapes

Paul Esrich introduced the item and explained that the AONB Unit was getting increasingly involved in advising and supporting landowners and managers in the area. Some short-term advocacy funding had been made available by Defra in relation to Countryside Stewardship and the Environmental Land Management (ELM) scheme and there would also be a Farming in Protected Landscapes (FiPL) programme. Details of that programme were still awaited.

Various points were made by members regarding this issue:

- The ELM was still in development so details of the

new scheme were not yet known. There was concern regarding whether future payments would cover the basic costs of land management. It was not known how the assessment of land would take place but Defra apparently wanted it to be more straightforward than the previous system. It was also suggested that it was likely that landowners may be more interested in looking for alternative forms of income such as holiday accommodation.

- It was hoped that ELM would address some of the past difficulties with the timing of payments. A national pilot was expected before the scheme was fully implemented in 2024.
- Reductions to the Basic Payment Schemes were now taking effect.
- It was timely for the AONB Unit to step in to offer advice.
- It was expected that there would be increased access to private land in the future.
- Details of how the FiPL scheme would be structured and what funding would be available were not yet known.
- It was unusual that the announcement about FiPL had come out of the blue. Normally communication was good between Defra and the AONB world, especially via the National Association for AONBs.
- There were queries about what would happen after the three years of the FiPL programme and would land that straddled the boundary of the AONB be eligible.
- The three-year programme was to support landowners and managers during the transition stage.
- The AONB Unit was looking to continue its work with clusters of landowners around the AONB and to further improve collaborative working to benefit the area.
- There was a comment that planning advice provided by the AONB Unit may not reach new landowners. It was explained that in the recent past a leaflet had been produced and made available to local estate agents and solicitors to give to all new residents in the AONB explaining how planning rules may vary in an AONB.

RESOLVED that the Committee:

- a) Noted the report; and**
- b) Raised and discussed any issues arising.**

706 **National Arts Strategy**

David Armitage gave a brief introduction to the National Arts Strategy proposed by the National Association of AONBs. It was a project designed to engage the emotions rather than being data or science led. It was hoped that if all AONB Partnerships supported the idea then funding could be gained from the National Arts Council England.

Members found the idea interesting and wished to support the Strategy. They believed that specific events would be needed to introduce and lead people to the project. It was mentioned that Grayson Perry had an Exhibition planned at Herefordshire Museum in the Autumn and other artwork from members of the public would be displayed. It was suggested that some art work could be produced about the Malvern Hills, perhaps by involving schools.

In response to a query about what various acronyms and terms in the paper were referring to it was clarified that BAMER referred to Black, Asian, Minority Ethnic, Refugees. (After the meeting it was later clarified that D/deaf referred to people who were deaf before they could speak, whilst d/deaf refers to those who become deaf after they have learnt to speak.) The use of the term National Landscape was now used by the Cotswold AONB to describe its area but the term had not been adopted by the Malvern Hills AONB Partnership.

When asked about how landowners would cope with increased visitors, it was explained that it depended on the nature of the business or landholding. Problems with littering, dogs and barbeques could arise and it was recognised that resources and infrastructure were needed to manage access-related issues. It was suggested that poetry or photography could be encouraged following walks in the AONB, although there was a view that a more permanent structure might be needed. The flat geological map of the Forest of Dean was mentioned as a possible idea which could be transferred to the Malvern Hills as an art installation.

From a geological point of view the erosion caused by increased visitor numbers on the footpaths of the Malvern Hills had been noticeable over the last twelve months so it was suggested that if a semi-permanent art installation was to be considered it should be constructed away from the hills to try to diversify the visitor pressure.

RESOLVED that the Committee:

- a) **Adopted the Arts in the Landscape Strategy**

**707 AONB Budget
and Work
Programme
2021/22**

and supported participation in coordinated national and local action resulting from the strategy;

- b) Supported the principle of using arts to help join up climate change mitigation and adaptation and nature recovery work; and
- c) Agreed to contact David Armitage if members have artistic ideas or indeed experience of running successful 'arts' projects.

Paul Esrich introduced a report on the budget and work programme for 2021/22.

In a couple of amendments it was noted that Gloucestershire County Council's contribution to the AONB budget was now £630; in paragraph 7 there was an extraneous 'not' and the sentence should read '... 'it is unlikely that a replacement support officer will be appointed'. Overall, the contributions from Defra and the County Councils remained the same (apart from Gloucestershire's as mentioned).

Members were pleased that the Sustainable Development Fund was continuing. It was felt that AONB officers achieved a great deal from a small amount of money. It was clarified that the financial contribution made by each local authority to the Partnership was calculated by a funding formula which took into account the size of the area of AONB within each county as well as the population.

It was asked whether the work of the AONB Unit was highlighted to Parish Councils and whether they were asked for a contribution each year. It was suggested that the relevant County and District Councils should be asked for at least an inflationary increase on the amount they paid as the amount had been the same for a number of years. It was explained that Parish Councils were sent the AONB Partnership's Annual Review each year and were asked if they would like to make a voluntary contribution to the Partnership's work at that time. County, Unitary and District Councils had previously been asked if an uplift would be considered but nothing had been forthcoming. It was suggested that a request could be sent to contributing Councils in the autumn for consideration for next year's budget setting. It was appreciated that some Councils contained part of more than one AONB and so the financial implications of an uplift in funding could be more significant.

RESOLVED that the Committee:

708 Sustainable Development Fund

- a) **Noted the budget for 2021/22; and**
- b) **Commented on the overall direction and work priorities for the year ahead.**

David Armitage gave a brief update on the Sustainable Development Fund. There had been a reduced uptake of grants in the last year due to Covid but thanks were given to the Earth Heritage Trust, especially John Payne and Dick Bryant who had organised volunteers to maintain sites within the area and had received a grant of £1500 towards the work.

A project to re-introduce the Pearl Bordered Fritillary to the hills had received £500 and the Metal detectorist display was highlighted. It was explained that the money given for Meat Marketing was to promote Malvern Lamb at Christmas as an alternative to turkey.

RESOLVED that the Committee:

- a) **Noted and commented on the report; and**
- b) **Agreed to bring any project ideas to the AONB Unit for 2021/22.**

709 Information Items

Paul Esrich asked Members to note the items for information. He clarified that the results of visitor survey work would be fed back to the South Worcestershire authorities in time to inform the South Worcestershire Development Plan Review.

A Member mentioned that she was very disappointed in the outcome of the Ledbury Viaduct appeal at TRP6.

RESOLVED that the Committee noted the information report and agreed to contact the AONB Unit if they wished to be involved in any consultations or to receive further information on any of these agenda items.

710 Verbal Reports from Partners

Jeremy Fryman- there had been a delay to the improvements of Castlemorton Village Hall but hopefully these would be completed by June.

Helen l'Anson – the Herefordshire 'Youth Can' conference would take place in July 2022 and would include information on jobs, careers and apprenticeships.

Ken Pollock thanked the Chairman for her earlier comments. As he was not standing in the upcoming elections he would no longer be able to represent Worcestershire County Council on the AONB JAC but he felt that the AONB was in very good hands.

James Hervey-Bathurst would be Chairing a project for Herefordshire called the Queen's Green Canopy to encourage people to plant trees for the Queen's Platinum Jubilee in 2022. Schools, landowners, churches and parishes would all be encouraged to plant at least one tree.

Eastnor would be opening a kiosk at the entrance to the park which would encourage visitors to the Southern end of the hills.

There would also be some new interpretation panels.

Jim Burgin – Malvern Hills District Council have appointed Matt Barker to manage the delivery of the Carbon Reduction Plans across Malvern Hills and Wychavon.

Rachel Datlen – Worcestershire County Council were taking on a new Nature Reserve to the East of Evesham with a focus on tree planting and creation of pollinator sites and wetlands. It would be the largest site that the Worcestershire Countryside Team managed.

James Bissett – There were currently various vacant posts within the Planning and Built and Natural Environment Team at Herefordshire Council which were on hold due to budget constraints due to Covid. This could impact on the Council's work, including with AONBs.

Richard Bryant – The Earth Heritage Trust was contracted by Natural England to assess the state of various SSSIs in the Midlands including the Malvern Hills. The AONB office and Malvern Hills Trust should receive a copy of the report in due course and this may help with the condition monitoring work done for the AONB.

711 Dates of Future Meetings

Dates 2021
5 November 2021

The meeting ended at 11.20am

Chairman

9 September 2021

MANAGEMENT REPORT

CEO

To Aug 25th

1. Undertaking recruitment and interviews for staff vacancies (Wardens, Estate Supervisor and Operations Manager) and induction of new staff.
2. Liaison with neighbours re boundary and access issues at Fossil Bank, Foley Terrace, Purlieu, Colwall Green, Castlemorton, North End Lane, Stowe Lane, Brockhill Road and others.
3. Work in connection with land acquisition
4. Dealing with RPA / Countryside Stewardship issues
5. Consideration of, and submitting comments on, planning applications
6. Liaison with WMP police and Local Authority contacts in respect of Gullett Quarry and parking and congestion issues around Wyche Cutting
7. Liaison with external Health and Safety Advisor re site inspections and recommendations, and with First Aid Trainer over First Aid improvements.
8. Liaison with contractors and others in relation to repair works for Guarlford Road Trough, St Anne's well and Donkey Shed
9. Liaison with utility companies (Cadent, Gigaclear, Severn Trent) over current and programmed installation projects
10. May 2021 elections – acting as returning officer and running open evening for potential candidates
11. Work on British Camp second ticket machine and plans for contractor on sewage system upgrade.
12. Reviewing and revising working arrangements for staff in accordance with Government guidelines on Covid-19
13. Work on cost benefit analysis.
14. Preparatory work on Annual Review
15. Preparatory work on Business Plan revision

Secretary to the Board (SttB)

1. Work in connection with proposed land purchase
2. Induction of new Board member
3. Covering some of CEO's responsibilities whilst he was on leave
4. Dealing with Board member queries
5. Preparing committee/Board agendas and papers, attending meetings and preparing minutes
6. Working with other staff on arrangements for meetings following no longer being able to hold meetings online
7. Assisting with May 2021 election
8. Working on review of MHRC decision on VAT (car parks)
9. Reviewing planning applications
10. Working on possible land acquisitions
11. Easements and wayleaves – dealing with in excess of 25 easement and wayleave applications
12. Responding to public queries
13. Attending Trustee training on employers' responsibilities x 2 and Equality Diversity and Inclusion and Risk Management Schedule workshop

Conservation Manager (CM)

1. Finalisation and uploading of LMP.
2. Advertisement and recruitment of grazier for the Southern Hills grazing licence.

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3. Ongoing development of Countryside Stewardship application for Castlemorton Common.
4. Assisting with planning and undertaking of interviews for Operations Manager post.
5. Met with two utility companies to assess their planned works and negotiate methods.
6. Attended online meeting and site visit to Eywas Harold regarding reintroduction of fritillary butterfly onto Malverns by Butterfly Conservation.
7. Assessed 4 pieces of land for sale and helped produce the related special board reports.
8. Undertook assessment of pied flycatcher habitat with warden.
9. Completed and submitted three Stewardship revenue claims and oversaw completion of Basic Payment Scheme application.
10. Engaged and worked with consultant on resolving the above RPA issues.
11. Produced a field staff work calendar with OM and ES.
12. Undertook ash dieback surveys, marked trees and produced report for the work tender.
13. Interim appraisal with Community and Conservation Officer.
14. Reviewing paperwork for various easement.
15. Ongoing liaison with Rural Payment Agency about outstanding payments plus formal complaint.
16. Met with Natural England and Bromesberrow Estate regarding grant options following forthcoming expiry of the HLS agreement.
17. Drew up and submitted grant application to the 'Urban Tree Challenge Fund' with CCO.
18. Drew up and submitted grant application to the 'Funding in Protected Landscapes'.
19. Land management parts of the new OM induction.

Community and Conservation Officer

1. Published the 2020 Annual Review
2. Published the levy payer leaflets for distribution with car park passes
3. Assisted with the submission of a grant application to the second round of the Green Recovery Challenge Fund
4. Facilitated the public consultation for 2 easement applications and consolidated the responses.
5. Launched and administered a new memorial bench scheme on the Hills and Commons
6. Met with Natural England to discuss balancing needs of recreation and conservation of SSSI
7. Conducted 2 radio interviews encouraging responsible recreation
8. Issued 20 press releases including livestock worrying, parking passes, BBQs, and tree planting
9. Led a walk for Malvern Civic Society's Midsummer Malvern programme
10. Presented at Malvern Town Council's online Earth Day event
11. Dealt with a number of public enquiries including public events, drone flights, commercial filming and tree and grass queries.
12. Assisted with the advertising of vacancies (Trustee, Field Staff, Southern Hills Grazing licence, Operations Manager, Warden) and the recruitment/interview process for a fourth warden.
13. Administered five online Board and Committee meetings.
14. Attended training courses on Diversity and Equality and Trustees as Employers.
15. Attended a seminar on the experiences and uses of urban commons.

9 September 2021

Conservation Officer (part time)

1. Applied for a Boost for biodiversity grant from Severn Trent for hedging and pond works at Colwall lands and the Hacketts. Application unsuccessful.
2. Supervised volunteer task clearing Ephemeral Bank, Summer Hill.
3. Supervised bracken bramble and creeping thistle at the Purlieu Fields.
4. Continued to monitor grazing across the hills.
5. Made repairs to cattle damaged Kings Third Banks between Table hill and Sugar loaf.
6. Monitoring the gully repairs at British Camp, replaced the fencing at the top.
7. Completed the coppicing work at compartment 5, Park Wood.
8. Completed this year's ride management at Park Wood.
9. Inspected Old Hills and Chase End Hills for this year's HLS claim.
10. Monitoring non-native invasive plants at Old Hills (Azolla), St Cloud (Japanese knotweed) and Rectory Lane (Giant Hogweed) and continue to monitor the ponds down the Guarlford Road.
11. Site visit to Eywas Harold with Mel Mason to look at vegetation management for Pearl Bordered Fritillary reintroduction.
12. Assisted with potential land purchase paperwork
13. Stem injected Cherry laurel at Wyche Road to Foley Terrace and Tank clock.
14. Liaised with Nigel Hand regarding new Reptile monitoring sites.
15. Continue to inspect previous project work to remove *Crassula helmsii* from Castlemorton Common at Berrow Downs and Morton Green ponds.
16. Liaised with Field staff regarding new tree and hedge watering.
17. Continuing to grow native Black Poplar for future planting across the estate.
18. Seed collection for Petty Whin to restore to Castlemorton Common.

Field Staff

March 2021

1. Cleared fallen Goat Willow on the Purlieu.
2. Fenced around the new pond on Snookes Croft.
3. Planted new trees around Newland and Poolbrook.
4. Replaced the fence at Gardiners Common.
5. Carried out further works to the Gullet Quarry palisade fencing.
6. Carried out repairs to bridges on Malvern Common.
7. Carried out quarry safety fence checks and made repairs where required.
8. Pollarded Willow trees by the Mount, Castlemorton Common.
9. Carried out repairs to steps between Chase Road and Jubilee Drive.
10. Replaced bollard at Beacon Road.
11. Carried out small repairs to wall by the bus shelter at Wyche Cutting.
12. Commenced replacement of seating to various areas of the hills and commons.
13. Litter collecting and bins emptying.

April 2021

1. Carried out step repairs to Upper Earnslaw car park.
2. Watered the newly planted trees and hedgerows due to dry weather.
3. Commenced mowing at Barnards Green and Townsend Way.

9 September 2021

4. Mulched around new trees and hedge planting to contain moisture.
5. Carried out repairs to edge of tarmac track, below St Ann's Well.
6. Continued with replacement of seating to various areas of the hills and commons.
7. Litter collecting and bins emptying.

May 2021

1. Replaced the damaged Beacon Waymarker at West of England Quarry.
2. Carried out further mowing at Poolbrook, Newland and Guarlford.
3. Carried out repair works to wall at St Ann's Well.
4. Continued with replacement of seating to various areas of the hills and commons.
5. Litter collecting and bins emptying.

Contractors April - June

Creation of new ponds on Snookes Croft.
Day carrying out drain exploration at Snookes Croft.
Cleared ditch at Colwall Green.

June 2021

1. Commencement of roadside cutting of verges
2. Mowing and strimming on Commons and at Old Hills
3. Spray Hog Weed on Wood Street
4. Watering of newly planted trees, Newlands, Poolbrook, Peachfield Common
5. Watering of newly planted hedges, Gullet Quarry and Snooks Croft
6. Installation of concrete base for traffic management post at Chandlers Cross
7. Ash Tree survey carried out by Estate Supervisor and Conservation Manager
8. Clearance of Ivy from trees in accordance with Tree Survey Map, in preparation for the Tree Safety Survey.
9. Repair to fence at West of England Quarry
10. Replacement of damaged gate at Snookes Croft
11. Removal of illegal cycle paths at Holywell
12. Speed bumps installed on track to Mill Pond
13. Repair to palisade fencing after damage at Gullet Quarry
14. Replacement of broken manhole cover Three Horseshoes Pub, Poolbrook
15. Emptying of septic tank at British Camp Toilets
16. Litter collecting and bins emptying

July 2021

1. Commencement of Bracken rolling continuing for the month
2. Mowing and strimming to all car parks
3. Mowing commenced to hill pathways
4. Strimming to hill pathways
5. Replacement of the latch to bridleway gate at Bush Lane, Old Hills
6. Repair works to tarmac pathway at St Ann's Well after heavy rainfall
7. Drainage clearance works to all areas due to heavy rainfall
8. Removal of rotten goal posts at Hollybed Common
9. Further repairs to palisade fencing after further damage at Gullet Quarry
10. Watering of new trees and hedges Gullet Quarry and Snooks Croft
11. Thistle mowing on Castlemorton

9 September 2021

12. Crown lifted Lime tree over drive of Bracken Dale Cottage, Colwall
13. Emptying of septic tank at British Camp Toilets
14. Litter collecting and bins emptying.

August 2021

1. Bracken rolling
2. Continuation of mowing and strimming to hill pathways
3. Installation of post for traffic management at Chandlers Cross and grass seeded
4. Clearance of fallen tree across zig zag path leading up to St Ann's Well
5. 3 Field Staff members attending First Aid at Work training course plus Forestry First Aid add on (3 days)
6. Emptying of septic tank at British Camp Toilets
7. Clearance of fallen branch on roadside at Link Top
8. Litter collecting and bins emptying.

Contractors July - August

None