Draft Order laid before Parliament under section 88(2) of the Countryside and Rights of Way Act 2000, for approval by resolution of each House of Parliament.

DRAFT STATUTORY INSTRUMENTS

2009 No. 0000

COUNTRYSIDE, ENGLAND

The Cotswolds Area of Outstanding Natural Beauty (Establishment of Conservation Board) (Amendment) Order 2009

Made -	-	-	-	*	**
Coming into f	force	-	-	*	**

The Secretary of State for Environment, Food and Rural Affairs makes the following Order in exercise of the powers conferred by sections 86(1) and 87(7)(b) of the Countryside and Rights of Way Act 2000(**a**).

The Secretary of State has, in accordance with section $86(6)(\mathbf{b})$ of that Act, consulted Natural England and every local authority whose area consists of or includes any part of the Cotswolds Area of Outstanding Natural Beauty and is satisfied that the majority of those local authorities consent.

The Secretary of State has, in accordance with section 86(8)(a) of that Act, consulted the Conservation Board for the Cotswolds Area of Outstanding Natural Beauty.

In accordance with section 88(2) of that Act, a draft of this instrument has been laid before Parliament and approved by a resolution of each House of Parliament.

Citation and commencement

1. This Order—

- (a) may be cited as the Cotswolds Area of Outstanding Natural Beauty (Establishment of Conservation Board) (Amendment) Order 2009, and
- (b) comes into force on the day after the day on which it is made.

Amendment

2. In the Cotswolds Area of Outstanding Natural Beauty (Establishment of Conservation Board) Order 2004(c), after article 23 insert the following article—

⁽a) 2000 c.37.

⁽b) The reference to Natural England in section 86(6)(a) was substituted by the Natural Environment and Rural Communities

Act 2006, section 105(1) and Schedule 11, Part 1, paragraph 164(c).

⁽c) S.I. 2004/1777.

"Retirement Benefits

23A. Regulation 30 (retirement benefits) of the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003(a) shall apply in relation to the Board as if the Board were a local authority for the purposes of that regulation.".

Huw Irranca-Davies Parliamentary Under-Secretary of State Department for Environment, Food and Rural Affairs

Date

⁽a) S.I. 2003/3146.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Cotswolds Area of Outstanding Natural Beauty (Establishment of Conservation Board) Order 2004 (S.I. 2004/1777) so as to apply regulation 30 (retirement benefits) of the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003 (S.I. 2003/3146) to the Board. This will allow the Board, when compiling its annual statement of accounts, to reverse the effect of Financial Reporting Standard 17 (retirement benefits) issued by the Accounting Standards Board (November 2000) in respect of pension fund adjustments, as local authorities may, by virtue of that regulation. Financial Reporting Standard 17 requires the Board's pension fund to provide for the possibility of all members of its staff being made redundant at the same time and all taking their pension entitlement at that time, and the making of a corresponding entry in the Board's revenue account. By virtue of this Order, the Board must charge to its revenue account an amount equal to the retirement benefits payments and contributions to pension funds which are payable for the financial year in question in accordance with the Local Government Pension Scheme Regulations 1997 (S.I. 1997/1612).

An impact assessment has been prepared for this Order and can be obtained from the Department for Environment, Food and Rural Affairs website.

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