

Buckland & Chipping Parish Council
Financial Risk Assessment May 2023

	Risk	Procedures to Address	Reassess/carry out
F	Lack of general financial control		
F1	Lack of responsible officer	Appointment of permanent Clerk	When Clerk resigns or when separate RFO necessary due to workload
F2	Lack of Financial SOs	Produce Financial Standing Orders for Council to review and adopt	Annually
F3	Lack of overview	Chairman's responsibility to check periodically Internal Auditor's report Regular reporting of Budget v. Actual to Council	Ongoing Annually Each meeting
F4	Lack of Power to spend	Clerk to check Council spending within powers	Ongoing
F5	Loss/destruction of financial documentation	RFO/Clerk to hold RFO to lock away cheque book	Ongoing Ongoing
F6	Loss of computerised records	Back-up of computerised systems	Fortnightly
F7	Lack of skill in systems	Training for Clerk	As needed
	Accounting errors		
A1	Incorrect data entry	Clerk or Assistant to enter on spreadsheet or computer software RFO to examine entries on schedule before submission to Council	Ongoing Monthly
A2	Incorrect entries by Bank/RFO	Clerk to do bank reconciliation through software or manually Councillors to be vigilant on reviewing management accounts	Monthly
A3	Discrepancies in reports to Council	Statement of payments reported checked Chairman signatory	Bi - Monthly
A4	VAT discrepancies	VAT reconciled to financial schedule VAT reclaimed annually	Monthly Ongoing
	Budget overspend		
B1	Overspend against Budget	RFO to check sufficient funds available when expenditure incurred Budget v. actual examined	Bi-monthly
	Misappropriation of public funds		
M1	Expenditure without authority	Prior approval for spending authorised by Council, is in compliance with Financial Regs.	Ongoing

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M2	Invoice payment without authority	All online payments to be listed on a schedule and authorised for payment by Council	Bi -Monthly	
M3	New cheque book misappropriation	Cheque books to be stored securely with Clerk	Ongoing	
M4	Cheque misuse	Cheques agreed against the approved schedule to be signed by two councillors. All signatories must initial the cheque stubs.	Ongoing	
M5	Online payments	Only RFO to set up payments and authorised by 2 Councillors Mandate permissions to be put in place for 2 Councillors	Ongoing	
M6	Incoming cash and cheque misappropriation	All cash and cheques to be stored securely and banked within 2 working days.	Ongoing	
M7	Theft of funds	Bank statements to be reconciled and signed off by Clerk. Ensure Fidelity Insurance in place against theft of funds by staff, councillors and other persons.	Monthly Reviewed annually	
Insurance and Liability				
L1	Level of cover inadequate	Reviewed by RFO in association with Council.	Annually and as necessary	
L2	Inadequate records of possessions	Asset Register maintained by Clerk and listed in Notes to the Accounts at Audit. Deeds and other legal documents relating to assets stored securely	Annually Ongoing	
<p align="center">NOTE! The assessed severity of the risk takes account of the combined effect of the probability of occurrence and the severity of the impact</p>		<p align="center">Low Risk No further action required</p>	<p align="center">Medium Risk Additional work required on countermeasures / safeguards</p>	<p align="center">High Risk Urgent action required to address risk</p>
Assessor (RFO) & Signature C Scott Date:		Reviewed and adopted by Buckland and Chipping Parish Council at its meeting on 22/05/2023. Councillor: Signature	Reviewed: May 2023 Next review due: May 2024	

Buckland & Chipping Parish Council

Code of Conduct adopted 13 September 2021

Reviewed 22nd May 2023

Local Government Association

Model Councillor Code of Conduct 2020

Joint statement

The role of councillor across all tiers of local government is a vital part of our country's system of democracy. It is important that as councillors we can be held accountable and all adopt the behaviours and responsibilities associated with the role. Our conduct as an individual councillor affects the reputation of all councillors. We want the role of councillor to be one that people aspire to. We also want individuals from a range of backgrounds and circumstances to be putting themselves forward to become councillors.

As councillors, we represent local residents, work to develop better services and deliver local change. The public have high expectations of us and entrust us to represent our local area; taking decisions fairly, openly, and transparently. We have both an individual and collective responsibility to meet these expectations by maintaining high standards and demonstrating good conduct, and by challenging behaviour which falls below expectations.

Importantly, we should be able to undertake our role as a councillor without being intimidated, abused, bullied or threatened by anyone, including the general public.

This Code has been designed to protect our democratic role, encourage good conduct and safeguard the public's trust in local government.

Introduction

The Local Government Association (LGA) has developed this Model Councillor Code of Conduct, in association with key partners and after extensive consultation with the sector, as part of its work on supporting all tiers of local government to continue to aspire to high standards of leadership and performance. It is a template for councils to adopt in whole and/or with local amendments.

All councils are required to have a local Councillor Code of Conduct.

The LGA will undertake an annual review of this Code to ensure it continues to be fit-for-purpose, incorporating advances in technology, social media and changes in legislation. The LGA can also offer support, training and mediation to councils and councillors on the application of the Code and the National Association of Local Councils (NALC) and the county associations of local councils can offer advice and support to town and parish councils.

Definitions

For the purposes of this Code of Conduct, a “councillor” means a member or co-opted member of a local authority or a directly elected mayor. A “co-opted member” is defined in the Localism Act 2011 Section 27(4) as “a person who is not a member of the authority but who

- a) is a member of any committee or sub-committee of the authority, or;
- b) is a member of, and represents the authority on, any joint committee or joint sub-committee of the authority;

and who is entitled to vote on any question that falls to be decided at any meeting of that committee or sub-committee”.

For the purposes of this Code of Conduct, “local authority” includes county councils, district councils, London borough councils, parish councils, town councils, fire and rescue authorities, police authorities, joint authorities, economic prosperity boards, combined authorities and National Park authorities.

Purpose of the Code of Conduct

The purpose of this Code of Conduct is to assist you, as a councillor, in modelling the behaviour that is expected of you, to provide a personal check and balance, and to set out the type of conduct that could lead to action being taken against you. It is also to protect you, the public, fellow councillors, local authority officers and the reputation of local government. It sets out general principles of conduct expected of all councillors and your specific obligations in relation to standards of conduct. The LGA encourages the use of support, training and mediation prior to action being taken using the Code. The fundamental aim of the Code is to create and maintain public confidence in the role of councillor and local government.

General principles of councillor conduct

Everyone in public office at all levels; all who serve the public or deliver public services, including ministers, civil servants, councillors and local authority officers;

should uphold the Seven Principles of Public Life, also known as the Nolan Principles.

Building on these principles, the following general principles have been developed specifically for the role of councillor.

In accordance with the public trust placed in me, on all occasions:

- I act with integrity and honesty
- I act lawfully
- I treat all persons fairly and with respect; and
- I lead by example and act in a way that secures public confidence in the role of councillor.

In undertaking my role:

- I impartially exercise my responsibilities in the interests of the local community
- I do not improperly seek to confer an advantage, or disadvantage, on any person
- I avoid conflicts of interest
- I exercise reasonable care and diligence; and
- I ensure that public resources are used prudently in accordance with my local authority's requirements and in the public interest.

Application of the Code of Conduct

This Code of Conduct applies to you as soon as you sign your declaration of acceptance of the office of councillor or attend your first meeting as a co-opted member and continues to apply to you until you cease to be a councillor.

This Code of Conduct applies to you when you are acting in your capacity as a councillor which may include when:

- you misuse your position as a councillor
- Your actions would give the impression to a reasonable member of the public with knowledge of all the facts that you are acting as a councillor;

The Code applies to all forms of communication and interaction, including:

- at face-to-face meetings
- at online or telephone meetings
- in written communication
- in verbal communication
- in non-verbal communication
- in electronic and social media communication, posts, statements and comments.

You are also expected to uphold high standards of conduct and show leadership at all times when acting as a councillor.

Your Monitoring Officer has statutory responsibility for the implementation of the Code of Conduct, and you are encouraged to seek advice from your Monitoring Officer on any matters that may relate to the Code of Conduct. Town and parish councillors are encouraged to seek advice from their Clerk, who may refer matters to the Monitoring Officer.

Standards of councillor conduct

This section sets out your obligations, which are the minimum standards of conduct required of you as a councillor. Should your conduct fall short of these standards, a complaint may be made against you, which may result in action being taken.

Guidance is included to help explain the reasons for the obligations and how they should be followed.

General Conduct

1. Respect

As a councillor:

- 1.1. I treat other councillors and members of the public with respect.**
- 1.2. I treat local authority employees, employees and representatives of partner organisations and those volunteering for the local authority with respect and respect the role they play.**

Respect means politeness and courtesy in behaviour, speech, and in the written word. Debate and having different views are all part of a healthy democracy. As a councillor, you can express, challenge, criticise and disagree with views, ideas, opinions and policies in a robust but civil manner. You should not, however, subject individuals, groups of people or organisations to personal attack.

In your contact with the public, you should treat them politely and courteously. Rude and offensive behaviour lowers the public's expectations and confidence in councillors.

In return, you have a right to expect respectful behaviour from the public. If members of the public are being abusive, intimidatory or threatening you are entitled to stop any conversation or interaction in person or online and report them to the local authority, the relevant social media provider or the police. This also applies to fellow councillors, where action could then be taken under the Councillor Code of Conduct, and local authority employees, where concerns should be raised in line with the local authority's councillor-officer protocol.

2. Bullying, harassment and discrimination

As a councillor:

- 2.1. I do not bully any person.**
- 2.2. I do not harass any person.**
- 2.3. I promote equalities and do not discriminate unlawfully against any person.**

The Advisory, Conciliation and Arbitration Service (ACAS) characterises bullying as offensive, intimidating, malicious or insulting behaviour, an abuse or misuse of power through means that undermine, humiliate, denigrate or injure the recipient. Bullying might be a regular pattern of behaviour or a one-off incident, happen face-to-face, on social media, in emails or phone calls, happen in the workplace or at work social events and may not always be obvious or noticed by others.

The Protection from Harassment Act 1997 defines harassment as conduct that causes alarm or distress or puts people in fear of violence and must involve such conduct on at least two occasions. It can include repeated attempts to impose unwanted communications and contact upon a person in a manner that could be expected to cause distress or fear in any reasonable person.

Unlawful discrimination is where someone is treated unfairly because of a protected characteristic. Protected characteristics are specific aspects of a person's identity defined by the Equality Act 2010. They are age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex and sexual orientation.

The Equality Act 2010 places specific duties on local authorities. Councillors have a central role to play in ensuring that equality issues are integral to the local authority's performance and strategic aims, and that there is a strong vision and public commitment to equality across public services.

3. Impartiality of officers of the council

As a councillor:

3.1. I do not compromise, or attempt to compromise, the impartiality of anyone who works for, or on behalf of, the local authority.

Officers work for the local authority as a whole and must be politically neutral (unless they are political assistants). They should not be coerced or persuaded to act in a way that would undermine their neutrality. You can question officers in order to understand, for example, their reasons for proposing to act in a particular way, or the content of a report that they have written. However, you must not try and force them to act differently, change their advice, or alter the content of that report, if doing so would prejudice their professional integrity.

4. Confidentiality and access to information

As a councillor:

4.1. I do not disclose information:

- a. given to me in confidence by anyone**
- b. acquired by me which I believe, or ought reasonably to be aware, is of a confidential nature, unless**
 - i. I have received the consent of a person authorised to give it;**
 - ii. I am required by law to do so;**

- iii. **the disclosure is made to a third party for the purpose of obtaining professional legal advice provided that the third party agrees not to disclose the information to any other person; or**
- iv. **the disclosure is:**
 - 1. **reasonable and in the public interest; and**
 - 2. **made in good faith and in compliance with the reasonable requirements of the local authority; and**
 - 3. **I have consulted the Monitoring Officer prior to its release.**

4.2. I do not improperly use knowledge gained solely as a result of my role as a councillor for the advancement of myself, my friends, my family members, my employer or my business interests.

4.3. I do not prevent anyone from getting information that they are entitled to by law.

Local authorities must work openly and transparently, and their proceedings and printed materials are open to the public, except in certain legally defined circumstances. You should work on this basis, but there will be times when it is required by law that discussions, documents and other information relating to or held by the local authority must be treated in a confidential manner. Examples include personal data relating to individuals or information relating to ongoing negotiations.

5. Disrepute

As a councillor:

5.1. I do not bring my role or local authority into disrepute.

As a Councillor, you are trusted to make decisions on behalf of your community and your actions and behaviour are subject to greater scrutiny than that of ordinary members of the public. You should be aware that your actions might have an adverse impact on you, other councillors and/or your local authority and may lower the public's confidence in your or your local authority's ability to discharge your/it's functions. For example, behaviour that is considered dishonest and/or deceitful can bring your local authority into disrepute.

You are able to hold the local authority and fellow councillors to account and are able to constructively challenge and express concern about decisions and processes undertaken by the council whilst continuing to adhere to other aspects of this Code of Conduct.

6. Use of position

As a councillor:

6.1. I do not use, or attempt to use, my position improperly to the advantage or disadvantage of myself or anyone else.

Your position as a member of the local authority provides you with certain opportunities, responsibilities, and privileges, and you make choices all the time that will impact others. However, you should not take advantage of these opportunities to further your own or others' private interests or to disadvantage anyone unfairly.

7. Use of local authority resources and facilities

As a councillor:

7.1. I do not misuse council resources.

7.2. I will, when using the resources of the local or authorising their use by others:

- a. act in accordance with the local authority's requirements; and**
- b. ensure that such resources are not used for political purposes unless that use could reasonably be regarded as likely to facilitate, or be conducive to, the discharge of the functions of the local authority or of the office to which I have been elected or appointed.**

You may be provided with resources and facilities by the local authority to assist you in carrying out your duties as a councillor.

Examples include:

- office support
- stationery
- equipment such as phones, and computers
- transport
- access and use of local authority buildings and rooms.

These are given to you to help you carry out your role as a councillor more effectively and are not to be used for business or personal gain. They should be used in accordance with the purpose for which they have been provided and the local authority's own policies regarding their use.

8. Complying with the Code of Conduct

As a Councillor:

8.1. I undertake Code of Conduct training provided by my local authority.

8.2. I cooperate with any Code of Conduct investigation and/or determination.

8.3. I do not intimidate or attempt to intimidate any person who is likely to be involved with the administration of any investigation or proceedings.

8.4. I comply with any sanction imposed on me following a finding that I have breached the Code of Conduct.

It is extremely important for you as a councillor to demonstrate high standards, for you to have your actions open to scrutiny and for you not to undermine public trust in the local authority or its governance. If you do not understand or are concerned about the local authority's processes in handling a complaint you should raise this with your Monitoring Officer.

Protecting your reputation and the reputation of the local authority

9. Interests

As a councillor:

9.1. I register and disclose my interests.

Section 29 of the Localism Act 2011 requires the Monitoring Officer to establish and maintain a register of interests of members of the authority.

You need to register your interests so that the public, local authority employees and fellow councillors know which of your interests might give rise to a conflict of interest. The register is a public document that can be consulted when (or before) an issue arises. The register also protects you by allowing you to demonstrate openness and a willingness to be held accountable. You are personally responsible for deciding whether or not you should disclose an interest in a meeting, but it can be helpful for you to know early on if others think that a potential conflict might arise. It is also important that the public know about any interest that might have to be disclosed by you or other councillors when making or taking part in decisions, so that decision making is seen by the public as open and honest. This helps to ensure that public confidence in the integrity of local governance is maintained.

You should note that failure to register or disclose a disclosable pecuniary interest as set out in **Table 1**, is a criminal offence under the Localism Act 2011.

Appendix B sets out the detailed provisions on registering and disclosing interests. If in doubt, you should always seek advice from your Monitoring Officer.

10. Gifts and hospitality

As a councillor:

- 10.1. I do not accept gifts or hospitality, irrespective of estimated value, which could give rise to real or substantive personal gain or a reasonable suspicion of influence on my part to show favour from persons seeking to acquire, develop or do business with the local authority or from persons who may apply to the local authority for any permission, licence or other significant advantage.**
- 10.2. I register with the Monitoring Officer any gift or hospitality with an estimated value of at least £50 within 28 days of its receipt.**

10.3. I register with the Monitoring Officer any significant gift or hospitality that I have been offered but have refused to accept.

In order to protect your position and the reputation of the local authority, you should exercise caution in accepting any gifts or hospitality which are (or which you reasonably believe to be) offered to you because you are a councillor. The presumption should always be not to accept significant gifts or hospitality. However, there may be times when such a refusal may be difficult if it is seen as rudeness in which case you could accept it but must ensure it is publicly registered. However, you do not need to register gifts and hospitality which are not related to your role as a councillor, such as Christmas gifts from your friends and family. It is also important to note that it is appropriate to accept normal expenses and hospitality associated with your duties as a councillor. If you are unsure, do contact your Monitoring Officer for guidance.

Appendices

Appendix A – The Seven Principles of Public Life

The principles are:

Selflessness

Holders of public office should act solely in terms of the public interest.

Integrity

Holders of public office must avoid placing themselves under any obligation to people or organisations that might try inappropriately to influence them in their work. They should not act or take decisions in order to gain financial or other material benefits for themselves, their family, or their friends. They must disclose and resolve any interests and relationships.

Objectivity

Holders of public office must act and take decisions impartially, fairly and on merit, using the best evidence and without discrimination or bias.

Accountability

Holders of public office are accountable to the public for their decisions and actions and must submit themselves to the scrutiny necessary to ensure this.

Openness

Holders of public office should act and take decisions in an open and transparent manner. Information should not be withheld from the public unless there are clear and lawful reasons for so doing.

Honesty

Holders of public office should be truthful.

Leadership

Holders of public office should exhibit these principles in their own behaviour. They should actively promote and robustly support the principles and be willing to challenge poor behaviour wherever it occurs.

Appendix B Registering interests

Within 28 days of becoming a member or your re-election or re-appointment to office you must register with the Monitoring Officer the interests which fall within the categories set out in **Table 1 (Disclosable Pecuniary Interests)** which are as described in "The Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012". You should also register details of your other personal interests which fall within the categories set out in **Table 2 (Other Registerable Interests)**.

"Disclosable Pecuniary Interest" means an interest of yourself, or of your partner if you are aware of your partner's interest, within the descriptions set out in Table 1 below.

"Partner" means a spouse or civil partner, or a person with whom you are living as husband or wife, or a person with whom you are living as if you are civil partners.

1. You must ensure that your register of interests is kept up-to-date and within 28 days of becoming aware of any new interest, or of any change to a registered interest, notify the Monitoring Officer.
2. A 'sensitive interest' is as an interest which, if disclosed, could lead to the councillor, or a person connected with the councillor, being subject to violence or intimidation.
3. Where you have a 'sensitive interest' you must notify the Monitoring Officer with the reasons why you believe it is a sensitive interest. If the Monitoring Officer agrees they will withhold the interest from the public register.

Non participation in case of disclosable pecuniary interest

4. Where a matter arises at a meeting which directly relates to one of your Disclosable Pecuniary Interests as set out in **Table 1**, you must disclose the interest, not participate in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a 'sensitive interest', you do not have to disclose the nature of the interest, just that you have an interest. Dispensation may be granted in limited circumstances, to enable you to participate and vote on a matter in which you have a disclosable pecuniary interest.
5. *Where you have a disclosable pecuniary interest on a matter to be considered or is being considered by you in exercise of your executive function, you must notify the Monitoring Officer of the interest and must not take any steps or further steps in the matter apart from arranging for someone else to deal with it.*

Disclosure of Other Registerable Interests

6. Where a matter arises at a meeting which **directly relates** to one of your Other Registerable Interests (as set out in **Table 2**), you must disclose the

interest. You may speak on the matter only if members of the public are also allowed to speak at the meeting but otherwise must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a 'sensitive interest', you do not have to disclose the nature of the interest.

Disclosure of Non-Registerable Interests

7. Where a matter arises at a meeting which **directly relates** to your financial interest or well-being (and is not a Disclosable Pecuniary Interest set out in Table 1) or a financial interest or well-being of a relative or close associate, you must disclose the interest. You may speak on the matter only if members of the public are also allowed to speak at the meeting. Otherwise you must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a 'sensitive interest', you do not have to disclose the nature of the interest.
8. Where a matter arises at a meeting which **affects** –
 - a. your own financial interest or well-being;
 - b. a financial interest or well-being of a relative, close associate; or
 - c. a body included in those you need to disclose under Other Registrable Interests as set out in **Table 2**

you must disclose the interest. In order to determine whether you can remain in the meeting after disclosing your interest the following test should be applied

9. Where a matter **affects** your financial interest or well-being:
 - a. to a greater extent than it affects the financial interests of the majority of inhabitants of the ward affected by the decision and;
 - b. a reasonable member of the public knowing all the facts would believe that it would affect your view of the wider public interest

You may speak on the matter only if members of the public are also allowed to speak at the meeting. Otherwise you must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation.

If it is a 'sensitive interest', you do not have to disclose the nature of the interest

10. Where you have a personal interest in any business of your authority and you have made an executive decision in relation to that business, you must make sure that any written statement of that decision records the existence and nature of your interest.

Table 1: Disclosable Pecuniary Interests

This table sets out the explanation of Disclosable Pecuniary Interests as set out in the Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012.

Subject	Description
Employment, office, trade, profession or vocation	Any employment, office, trade, profession or vocation carried on for profit or gain. [Any unpaid directorship.]
Sponsorship	Any payment or provision of any other financial benefit (other than from the council) made to the councillor during the previous 12-month period for expenses incurred by him/her in carrying out his/her duties as a councillor, or towards his/her election expenses. This includes any payment or financial benefit from a trade union within the meaning of the Trade Union and Labour Relations (Consolidation) Act 1992.
Contracts	Any contract made between the councillor or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners (or a firm in which such person is a partner, or an incorporated body of which such person is a director* or a body that such person has a beneficial interest in the securities of*) and the council — (a) under which goods or services are to be provided or works are to be executed; and (b) which has not been fully discharged.
Land and Property	Any beneficial interest in land which is within the area of the council. 'Land' excludes an easement, servitude, interest or right in or over land which does not give the councillor or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/ civil partners (alone

	or jointly with another) a right to occupy or to receive income.
Licenses	Any licence (alone or jointly with others) to occupy land in the area of the council for a month or longer
Corporate tenancies	Any tenancy where (to the councillor's knowledge)— (a) the landlord is the council; and (b) the tenant is a body that the councillor, or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/ civil partners is a partner of or a director* of or has a beneficial interest in the securities* of.
Securities	Any beneficial interest in securities* of a body where— (a) that body (to the councillor's knowledge) has a place of business or land in the area of the council; and (b) either— (i) the total nominal value of the securities* exceeds £25,000 or one hundredth of the total issued share capital of that body; or (ii) if the share capital of that body is of more than one class, the total nominal value of the shares of any one class in which the councillor, or his/ her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners has a beneficial interest exceeds one hundredth of the total issued share capital of that class.

* 'director' includes a member of the committee of management of an industrial and provident society.

* 'securities' means shares, debentures, debenture stock, loan stock, bonds, units of a collective investment scheme within the meaning of the Financial Services and Markets Act 2000 and other securities of any description, other than money deposited with a building society.

Table 2: Other Registrable Interests

You have a personal interest in any business of your authority where it relates to or is likely to affect:

- a) any body of which you are in general control or management and to which you are nominated or appointed by your authority

- b) any body
 - (i) exercising functions of a public nature
 - (ii) any body directed to charitable purposes or
 - (iii) one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union)

Appendix C

Reference to 'dispensation' in the code means under section 33 of the Localism Act 2011.

If you would like the authority to consider granting you a dispensation where you have a DPI or other Interest, you must make a prior written request to the Clerk. The grounds under which such an application will be considered are detailed below:

Dispensation grounds¹

A dispensation may be granted only if, after having had regard to all relevant circumstances, the Clerk considers that—

- a) without the dispensation the number of Councillors prohibited from participating in any particular business, would be so great a proportion of the body transacting the business, as to impede the transaction of the business;
- b) without the dispensation the representation of different political groups on the body transacting any particular business would be so upset as to alter the likely outcome of any vote relating to the business;
- c) granting the dispensation is in the interests of persons living in the authority's area;
- d) without the dispensation each member of the authority's executive would be prohibited from participating in any particular business to be transacted by the authority's executive, or
- e) considers that it is otherwise appropriate to grant a dispensation

A dispensation must specify the period for which it has effect, and the period specified may not exceed four years.

¹ The full wording for the statutory grounds for a DPI dispensation can be found under section 33 Localism Act 2011



Buckland & Chipping Parish Council

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Tel: 07542758948

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MINUTES OF BUCKLAND & CHIPPING PARISH COUNCIL THE MEETING No. 319

Held on Monday, 13th March 2023 at The Manor House, Buntingford

PRESENT; Cllr Jeff Kenyon, Chairman (JK); Cllr Robert Arkle (RA); Cllr Helen Dauris (HD); Cllr Penny Baxter-Newman (PN)

Also attending: Cllr Jeff Jones, Cllr Stan Bull, Cllr Martin Prescott, Cllr Andrew Huggins

In attendance: Caroline Scott incoming Locum Clerk

ACTION

The Chairman welcomed councillors to the Parish Council Meeting 319 and the meeting commenced at 7.30pm

PART 1: Non-confidential information

319.01 **Resolve to appoint temporary clerk for administrative purposes** – agreed RA to act as clerk until appointment of new clerk **RA**

319.02 **Apologies for absence**
1. Councillors – *Jennifer Makewell & Aubrey Holt – agreed*
2. Other apologies - *None*

319.03 **Declarations of Interest:** *None*

319.04 **Approval of Minutes** – *Approved and signed* **JK**

PART 2: Confidential matters

Due to the confidential nature of the business about to be transacted, the Chairman proposed to suspend Part 1 of the Meeting and to exclude press and public from Part 2 in accordance with the Public Bodies (Admission to Meetings) Act 1960; it was unanimously **RESOLVED to suspend Part 1 of the Meeting and to exclude press and public from Part 2.**

319.05 **Parish Clerk Vacancy**
The Chairman welcomed Caroline Scott to the meeting, expectations were briefly discussed and noted the hours of 4 per week and the salary set in accordance with the NJC salary scale. Following a proposal by the Chairman it was unanimously RESOLVED to appoint Caroline Scott as the Locum Clerk to the Parish Council.

The Chairman offered Caroline the position of Locum Clerk, which she accepted, and welcomed her to BCPC. **JK/Clerk**

PART 1 RESUMED: The business under Part 2 being concluded, PART 1 of the Meeting was resumed and press and public were invited to rejoin the meeting

319.06 **Public Comment** - *None*

319.07 **Police Report** – The following report was received
Buntingford – Church Street one-way system: Target Road traffic offences in Church Street and the junction with the High Street namely, driving in the wrong direction up a one-way street and U-turns
Speeding: Address speeding in Baldock Road, Buntingford
East Herts Rural – Rural commercial burglaries: proactive work to reduce commercial burglaries in rural areas

Poaching: proactive work to reduce poaching and hunting offences
 Deterring fly Tipping: reduce fly tipping in rural communities through high visibility presence and proactive work with partner agencies
 Aspenden – 1 recorded crime in December 2022 (assault without injury)
 Buckland and Chipping – 0 reported crimes in December 2022
 Buntingford – No new data since January meeting
 Wyddial – 1 recorded crime in December 2022: residential burglary
 OWL – General East Herts messages: scam warnings , candle safety reminder (from Fire Brigade)

319.08 To Receive County and District Councillor reports

Cllr Stan Bull spoke about human resources and the difficulty with staff returning to the office
 There was a question with the speed of planning permission being passed – this has been outsourced to an agency and there is ongoing training inhouse to catch up with the backlog. Cllrs have lobbied planning officers regarding delays in planning, fast-track applications for simple household are being considered

Cllr Jeff Jones spoke about the Buntingford Ward changes and now it requires 3 councillors representing the enlarged Buntingford Ward, including Buckland, he introduced Martin Prescott and Andrew Huggins who spoke about themselves, where they lived and their Councillor experience.
 Cllr Stan Bull will be standing down from this area and moving on to Braughing after 24 years as a District Councillor.

County Council – Budget has gone through council and has been fully approved.

Update of Ermine Street and Neale Drive section 278 works . There was a meeting between Redrow and the Highways Agency, they are unable to close the road while the Church Street works are still continuing which look to be at the end of July.

319.09 Finance

1. To approve the Account Statement – **approved RA**
2. To approve the reconciliation of the Accounts and Bank Statement – **approved RA PN**
3. To note the 2022/23 budget vs actual performance to date – **noted** and discussed the overspend due to business survey of the Countryman PH
4. To Approve the list of payments – **approved RA, HD**

Salary Jan - February (2 months only)	451.32
PAYE 4th quarter Jan-February (2 months only)	112.80
Expenses Jan-Feb	16.60
Room Hire 4th Jan 2023	17.50
Missed payment: Room hire 7th March 2022	17.50
Newsletter printing March	55.00
Additional hours and admin costs to 7th March	276.80
Bus shelters Jan/Feb £80	80.00
Litterpicking Feb/March £190	190.00
Litterpick Chipping Feb/March 6 of 6 £190	190.00
Service charge March	3.60

5. 1.To note completion of move from Barclays to Unity Trust Bank – **noted**
- 2.To ratify Cllr Helen Dauris as a bank signatory – **RA to teach CS how to access and use the account. Will look again at the mandate after the elections in May**

RA, clerk

319.10 Staffing Committee: Resolve setting up staffing committee for future appointments

It is recommended there are 4 councillors on the staffing committee for a quorate of 3 Cllrs. Meetings must be in a public space and rules will be needed. – Resolved JK, RA, HD, PN

319.11 Planning

1. New applications – *none*
2. Decision notices:
3/22/1751/HH 5 Brookside, Chipping: Single story rear extension Granted
3/22/1587/FUL Flint Cottage, Buckland: Demolish storage buildings; erect 3-bed dwelling Awaiting
3. Other planning matters or applications received too late for the agenda - *none*

319.12 Correspondence: To note the list of correspondence

- The Pensions Regulator: Re-declaration deadline 29th June 2023
- EHC: Confirmation of Polling arrangements for May 2023 (319.10.2)
- EHC: Voter ID requirements for May 2023 (319.10.3)
- CGS Hall: Grass cutting contract quote (319.09.11)
- Citizens Advice Service: Thank you for donation
- EHC: Availability of March electoral register if needed
- HAPTC: Notice of Section 137 expenditure limit 2023/24 (£9.93)
- HAPTC: Armed Forces covenant (319.09.12)

319.13 Parish matters

1. St Andrew's Church and Churchyard:
 1. Eco-toilet for the churchyard, with appropriate wheelchair access: update (317.05.8 refers) – *Item discussed, PCC are not in favour due to upkeep*
 2. Update on request to erect a storage shed in the churchyard – *PCC are willing to support BCPC in application* All
 3. F Cooper: Diary of grass cutting dates undertaken in summer 2022 to support invoice. – no contact from Coopers – *RA to draft a letter requesting dates of 2022 cuts, Clerk to send, notebook to be put in church for future proof of maintenance* RA, Clerk
 4. To consider parishioner's request that flower arrangements be placed in the church windows – *Not PC funding, PN to write to parishioner* PN
2. Buckland Common/Back Lane - access by Moat Corner – *more overgrown and needs to be cleared, possibly discuss with grass cutting contacts*
3. Queen's Green Canopy initiative: Update on planting of trees – *Discussed, more spaces are available within the parish, possibly more trees to be planted in the autumn*
4. Update on damaged glass in Buckland bus shelter: *To note the glass has been replaced*
5. Update: The Countryman PH ACV – *Pub is still on the market, discussion about the report on the building and whether the PC could see it.*
6. To consider providing Coronation celebration mugs for parish children – ***approved, 24 to be sourced for any U18 school age children.***
7. To consider new grass maintenance quotes and contract for 2023 – *pursue Coopers for a re-fund, agreed to go with Halls JK HD* Clerk
8. To consider signing the Armed Forces covenant – ***Defer to next meeting, RA to download and distribute, clerk to check if it needs formal consideration by full council*** RA, clerk

319.14 Parish Council elections, May 4th 2023 – *Discussed and noted*

1. To note election timetable for nominations of those wishing to stand etc; to note guidance for candidates; and to consider promoting participation. – ***Nominees to request nomination packs via East Herts, nominations must be submitted by appointment in person or by a trusted representative before 4pm on the 4th April 2023***
2. To note there are no changes to the May polling arrangements
3. To note government changes requiring voter ID – ***included in the latest Parish Newsletter***

JK

319.15 Events 2023

1. Risk assessment, regulations and insurance arrangements to be finalised. -***Q. although no food is being served are there food regulations that are needed to be followed for future events. Reviews of insurances to be completed*** Clerk
2. Coronation: Monday 8th May to be confirmed, together with details and confirmation of venue (St Andrew's Church) *BYO picnic, games, quiz. Table cloths are needed. Debbie has designed a flyer*

which will need printing and delivering

- 3. Update: late summer event 9th September 2023 Working group update – **Jason Noy has provisionally agreed to location but is awaiting confirmation from colleagues, Alistair Hill and John B (both part of the organising team of Cottered Village Party) are willing to meet and consult**

319.16 Urgent matters received too late for inclusion on this agenda (for full consideration on the next agenda) - **None**

319.17 To note items for future agendas: And to receive any other items for future consideration:

- Chipping Milestone restoration
- Emergency Plan update (Cllr J Kenyon)
- Cleaning/refurbishing war memorials
- Contents of Buckland Telephone box
- Parish notice board refurbishment
- Public Rights of Way FP and definitive Map: update (Cllr J Kenyon/Nicholas Maddex)
- Clearance of footway south of Buckland – *Not anticipated until 2023-24*

319.18 To confirm date of May Meetings: Commencing 7pm, Monday 22nd May, St Andrew’s Church, Buckland

- 1. 7pm Annual Meeting of the Parish Electorate (Note: This is NOT a Parish Council Meeting)
- 2. 7.30pm approx Annual Meeting of the Parish Council (Meeting 320)
- 3. 7.45pm approx Ordinary May Parish Council Meeting (meeting 321)

319.19 To confirm date of June Parish Council Meeting Monday 12th June (meeting 322)

319.16 May Newsletter:

- 1. to agree an editor - **Items received by 4th May, JK to send newsletter to RA, RA to send to printers by 9th May, deliver newsletter 12th May**
- 2. Flyer for Coronation – **As above, Debbie has designed, RA to send to printers**

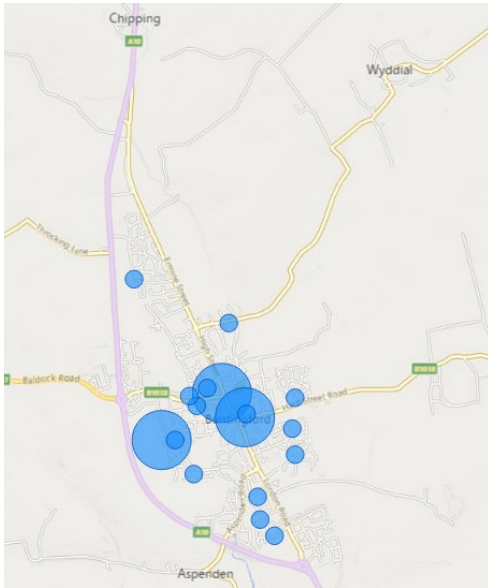
JK, RA

RA

There being no further business, the Chair thanked everyone for attending and closed the meeting at 9.55pm

Signed.....Dated.....

Buntingford Area Parish Council briefing May 2023



Reported crime locations in April 2023

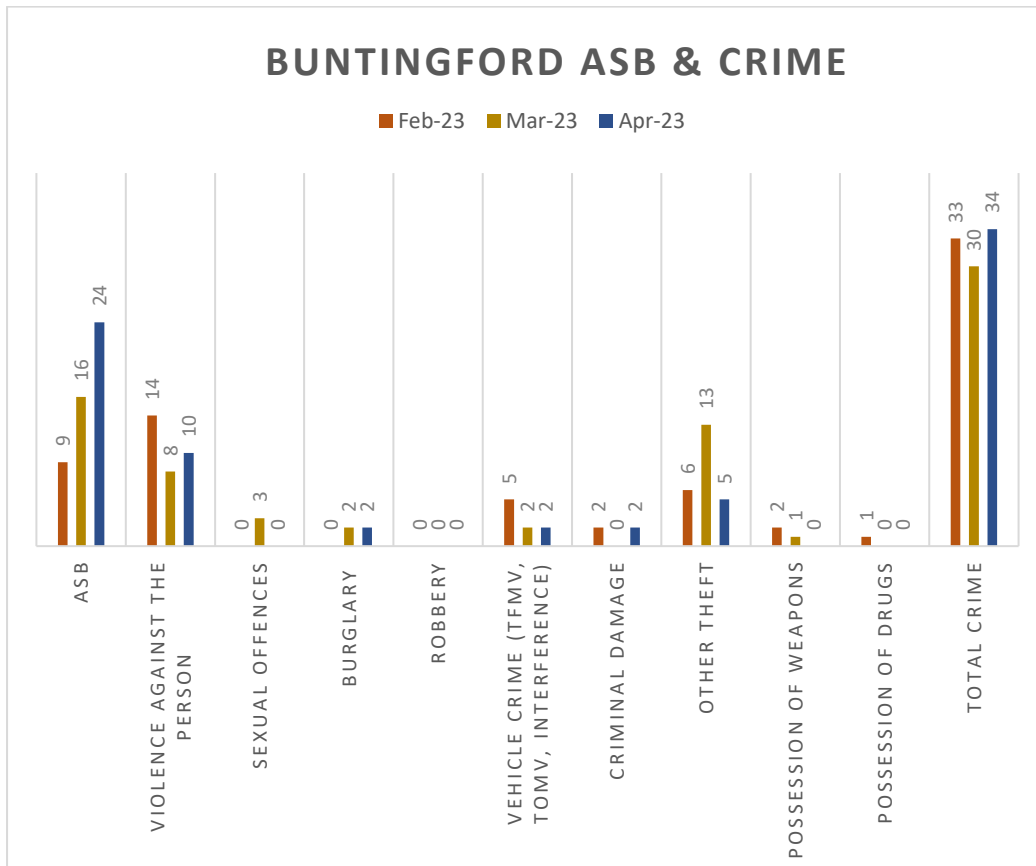
Aspenden

No recorded crimes in April 2023

Buckland and Chipping

1 common assault in April 2023

Buntingford Town



Wyddial

No recorded crimes in April 2023

OWL:

General East Herts messages:

- Current scam - claims to be from East Herts Council
- New Emergency Alerts service to be tested nationally on 23 April 2023
- Increase in Rogue trading complaints.

Local specific messages:

- Theft from motor vehicle – Stearn way



Buckland & Chipping Parish Council

Clerk: Caroline Scott

Lye End Farm, Sandon, HERTS SG9 0RS

Tel: 07542 758948

email: clerk.bucklandandchippingpc@gmail.com

Financial Report for Buckland and Chipping Parish Council Meeting 22nd May 2023

1. The Annual Governance & Accountability Return (AGAR) for the year ended 31 March 2023 - including the completed Certificate of Exemption must be completed and received by the auditors PKF Littlejohn by end June 2023. To enable this, Section 1 (Annual Governance Statement) needs to be completed by the Council tonight with the signature of the Chairman and the Clerk; Section 2 (Accounting Statement) has been completed and signed by the RFO and requires approval of the Council and the signature of the Chairman, Page 4 - the Annual Internal Audit Report has been completed and signed by the Internal Auditor. The meeting minutes must record all these approvals.
2. Analysis of year-on-year significant variances and year end Bank Reconciliation: Following accounts approval by the PC the RFO will prepare these documents for sending to PKF Littlejohn with the completed AGAR.
3. Exercise of Public Rights: In compliance with the Accounts and Audit Regulations 2015 a notice advertising the period for the exercise of public rights during which the Parish Council accounting records can be inspected between 5th June to 14th July 2023 will be posted on the Buckland and Chipping Parish Council website to which the completed Annual Governance & Accountability Statement will be added following tonight's approval and signature by the Council.
4. Staff: Locum Clerk and Chairman to sign employment contract. CS has been in contact with TP Jones &Co LLP who look after our payroll.
5. Bank Mandate: The bank is up to date with all signatories and admin, going forward we need to review our financial risk assessment as the ease of making multiple payments for one item are quite high, therefore except for contract payments, we should consider only authorising after a meeting.
6. Insurance: We have received our annual renewal, due 1st June 2023. We are still in our long term agreement and this year's payment is £458.14.
7. Assets: At 31 March 2023 year end, gross year end asset value for audit purposes was £29,126.00
8. Scribe: Scribe is a web based accounting system specialising in parish councils, total first year and set up cost £453, followed by £276 annual cost. Going forward I would like the council to consider this option, as inheriting spreadsheets for new clerks is a timely exercise, as can be seen in the attached quote, ongoing training is included in the annual price with plenty of support available too.

9. Financial Highlights for the current year to date (13th May 2023):

Opening cashbook balance 1 April	18,592.64
Income to 13 May	4,750.00
Expenditure to 13 May	<u>1,926.91</u>
Cashbook balance 13 May 2023	21,415.73
Reconciled bank balance at 13 May 2023	<u>21415.73</u>

May 2023 spend approvals / cheque release authorisations required:

M Webb	Bus shelter cleaning Jan / Feb	80.00
Buntingford Town Council	Room Hire inv 3004	17.50
Buntingford Town Council	Room Hire inv 3163	17.50
Colin Marks	Clerking	55.32
Zurich	Insurance	458.14
HAPTC	Annual membership	145.86
Naomi Longcroft	litter picking	190.00
Dale Holt	litter picking	190.00
M Webb	Bus shelter cleaning Mar / April	80.00
Npower	Electricity for AED defibrillator	98.51
Accountancy and Book-keeping services	Internal audit fee	100.00
		1432.83

Total new expenditure to be approved by PC

£ 1432.83

Projected Balance following May'23 expenditure:

£19,982.90

Prepared by: Caroline Scott – Locum Clerk to Buckland & Chipping Parish Council – 14/05/2023

Relevant files:

AnnualReturnForm2_2022-23 BCPC

Scribe Information – Buckland and Chipping Parish Council

320.17.2 23 05 13 Bank reconciliation

2022-23 Asset register

320.17.1 Cashbook 2023-24

HMRC VAT reclaim 2022-23 BCPC

320.9 TO REVIEW Financial Regulations reviewed May 2023

320.10 TO REVIEW Financial Risk Assessment May 2023

320.11 Code of Conduct reviewed 22 May 2023

320.8 TO REVIEW Standing Orders NALC Model April 2022 - reviewed May 2023

320.17.3 Income & Expenditure 23 05 22

320.17.2 Statement 30-04-2023

320.17 Explanation-of-Variances-2022-23

Explanation of variances – pro forma

Name of smaller authority: [REDACTED]

County area (local councils and parish meetings only): [REDACTED]

Insert figures from Section 2 of the AGAR in all **Blue highlighted boxes**

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- **New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2021/22 £	2022/23 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	16,443	18,825				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	8,900	9,000	100	1.12%	NO		
3 Total Other Receipts	3,691	3,782	91	2.47%	NO		
4 Staff Costs	2,066	2,714	648	31.36%	YES		salary has increase by £648 due to increased hours
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	8,143	10,300	2,157	26.49%	YES		there was a £1800 bill for the preparartion and presentation of a business buyer & market appraisal valuation report.
7 Balances Carried Forward	18,825	18,593			YES	VARIANCE EXPLANATION NOT REQUIRED TO WHY CARRY FORWARD RESERVES ARE	
8 Total Cash and Short Term Investments	18,825	18,593				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	29,126	29,126	0	0.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable



Local Authority or other body's details

Type of body

- Local Authority or similar body
 Academy school
 Charity
 Non-departmental bodies or similar bodies

Do you know your customer reference number?

- Yes
 No

Name

Buckland and Chipping Parish Council

UK address

Line 1

Lye End Farm

Line 2

Sandon

Line 3 (optional)

HERTS

Postcode

SG9 0RS

Telephone number

07542758948

Period of claim

From

01 04 2022

To

31 03 2023

Is this your first claim?

Yes

No

Have you changed your bank details?

Yes

No

Bank details

Bank or building society name

Unity Trust Bank

Account number

20473251

Sort code

60 - 83 - 01

Building society roll number/account number

20473251

When you print this form please sign in the box shown below

All claims requiring a change of bank, must be accompanied by documentary evidence of banking details e.g a copy of a statement or bank letter

Invoice details

You must list the invoices on which you are claiming a refund in the Invoice details section.

Do you have more than 20 invoices?

Yes

No

Date of Invoice	Supplier's VAT Registration Number	Detailed description of supply	To whom addressed	VAT paid
05-05-2022	825213651	printer ink	Buckland Parish Council	£ 13.19
29-04-2022	848078785	grass cutting	Buckland and chipping Parish Council	£ 136.00
01-04-2022	606898500	payroll services	Buckland & Chipping Parish Council	£ 12.52
05-04-2022	559097889	electricity supply	Buckland and Chipping Parish Council	£ 2.01
23-05-2022	281060135	portaloo hire	Buckland Parish Council	£ 24.00
04-07-2022	825213651	printer ink	Buckland Parish Council	£ 13.92
24-06-2022	848078785	grass cutting	Buckland and Chipping Parish Council	£ 136.00
26-09-2022	848078785	grass cutting	Buckland and Chipping Parish Council	£ 136.00
30-11-2022	252650026	preparation and presentation of a business buyer and	Buckland and Chipping Parish Council	£ 300.00
30-11-2022	926762203	website hosting	Buckland and Chipping Parish Council	£ 26.00
04-05-2022	214430802	dog bin emptying	Buckland and Chipping Parish Council	£ 111.85

Declaration

Amount of refund

£

For local authorities or similar bodies: The tax claimed includes VAT incurred for exempt business activities which can be reclaimed under section 7 of Notice 749. (Tick if appropriate)

I am a non-departmental body or similar body and I am claiming a refund of the amount shown above which is the VAT incurred on the purchase of services listed in the existing Treasury Direction bought for my non-business activities. (Tick if appropriate)

I am claiming a refund of the amount shown above which is the VAT charged on goods and services bought for non-business activities
 The body named above makes no taxable supplies and is not registered for VAT, if requested I will produce tax invoices to support this claim

When you have printed the form, please sign and date it in the appropriate boxes. You are signing this form to say you have completed it accurately to the best of your knowledge.

Signature

Date

DD MM YYYY

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What to do now

Please send the completed form along with any attachments to:

HMRC Payments VAT 126
HM Revenue and Customs
BX9 1JZ

BUCKLAND AND CHIPPING PARISH COUNCIL

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

	<u>£</u>	<u>£</u>
INCOME		
Precept	9000.00	
Value Added Tax Refunds	574.43	
Jubilee Grant	500.00	
Litter Picking Grant	2664.32	
Miscellaneous Income	43.08	
	<hr/>	12781.83
EXPENDITURE		
Clerk Salary	2714.38	
Clerk & Office Expenses	456.78	
Audit Fee	100.00	
Payroll Services	62.60	
Survey Fee - The Countryman	1500.00	
Insurance	439.05	
Website and Advertising	129.99	
Newsletter	333.00	
Hall Hire	17.50	
Bank Charges	3.60	
Subscriptions	176.90	
Events	729.58	
Litter Picking	2090.00	
Grass Cutting	2040.00	
Dog & Litter Bins	559.23	
Bus Shelter	545.00	
Donations	100.00	
Miscellaneous Expenses	105.12	
Value Added Tax	911.49	
	<hr/>	13014.22
EXCESS OF EXPENDITURE OVER INCOME		<hr/> <u><u>-232.39</u></u>
Bank balance at start of year		18825.03
Loss for the year		-232.39
Bank balance at year end		<hr/> <u><u>18592.64</u></u>

Buckland & Chipping Parish Council				Buckland & Chipping Parish Council			
Bank Reconciliation				Bank Reconciliation			
APRIL 2023				MAY 2023			
Details				Details			
Balance as on Bank Statement at month end		22,445.73		Balance as on Bank Statement at month end		21,415.73	
LESS				LESS			
Unpresented payments				Unpresented payments			
Complete Garden Services		560.00					
Dale Holt		190.00					
Income not in cash book				Income not in cash book			
ADD				ADD			
Income not on bank statement				Income not on bank statement			
Balance as per Cash Book at month end		21,695.73		Balance as per Cash Book at month end		21,415.73	
Cash Book check balance		21,695.73		Cash Book check balance		21,415.73	
Variation		0.00		Variation		0.00	
If figures here not zero a fault has occurred!				If figures here not zero a fault has occurred!			

Your Account Statement



For Businesses. For Communities. For Good.

Unity Trust Bank plc
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

Mrs Caroline Frances George Scott
Lye End Farm
Mill End
Buntingford
SG9 0RS

Date: 30/04/2023

Account Name: Buckland Chipping Parish Council

Swift Code (BIC): NWBKGB2L

IBAN Number: GB93NWBK60023571418024

Sort Code: 608301

Account Number: 20473251

Your arranged overdraft limit is £0.00

Contact Us



Call us: **0345 140 1000**



Email us: **us@unity.co.uk**



Visit us: **unity.co.uk**

Fraud Reminder

Unity Trust Bank will NEVER ask you to share passwords or PINs. If you receive a suspicious call, please hang up and contact our dedicated fraud number, freephone 0800 196 8420 or email fraud@unity.co.uk.



For eligible organisations, your deposits held with Unity Trust Bank are protected up to £85,000 under the Financial Services Compensation Scheme (FSCS). For more information about eligibility and compensation provided by the FSCS, please visit: **FSCS.org.uk** or refer to our FSCS Information Sheet and Exclusions List at unity.co.uk/fscs

Your Current T1 account transactions:

Date	Type	Details	Payments Out	Payments In	Balance
31/03/2023		Balance brought forward	£0.00	£0.00	£18,592.64
06/04/2023	Faster Payment Debit	B/P to: Ray Sanders Ltd	£94.56	£0.00	£18,498.08
24/04/2023	Faster Payment Debit	B/P to: East Herts Dist C	£738.85	£0.00	£17,759.23
24/04/2023	Faster Payment Debit	B/P to: Buntingford Town C	£18.50	£0.00	£17,740.73

Page number 1 of 3

Statement number 004

**For Businesses.
For Communities.
For Good.**

Unity Trust Bank plc is authorised by the Prudential Regulation Authority and regulated by the Financial Conduct Authority and the Prudential Regulation Authority. Unity Trust Bank is entered in the Financial Services Register under number 204570.
Registered Office: Four Brindleyplace, Birmingham, B1 2JB.
Registered in England and Wales no. 1713124.
Calls may be monitored and recorded for training, quality and security purposes.
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INVESTORS IN PEOPLE
We invest in people Gold



Your Current T1 account transactions:					
Date	Type	Details	Payments Out	Payments In	Balance
25/04/2023	Faster Payment Debit	B/P to: Alan Sharpe	£45.00	£0.00	£17,695.73
28/04/2023	Credit	EAST HERTS COUNCIL	£0.00	£4,750.00	£22,445.73

Sending or Receiving Currency

You may be asked for your SWIFTBIC (Bank Identification Code) and IBAN (International Bank Account Number). These can be found at the top of this statement and are required to ensure that international banks can find the correct account to credit or debit funds.

When receiving currency into your Unity account, you must inform us of the transaction. The SWIFTBIC number relates to a central Unity account. We use this account to receive international currency before allocating the payment to your account. Please call us on **0345 140 1000** for more information.

Fraud Concerns

If you have any concerns regarding fraud on your account, then please call the freephone number **0808 196 8420**.

What happens when something goes wrong?

If you have a problem with your Unity account or our service, please get in touch with us on **0345 140 1000**. We aim to resolve any issues as soon as possible.

Accessibility

Unity offers a number of supporting services such as statements in braille or large print. Please contact us for more information.

Additional information

A copy of our interest rates can be found on our website – [unity.co.uk/interest-rates](https://www.unity.co.uk/interest-rates)

A copy of our fees and charges can be found on our website – <https://www.unity.co.uk/terms-and-conditions/>

This information is also available by calling **0345 140 1000**.

To help us improve our service and maintain security, we may monitor and/or record your telephone calls with us.

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1
BUCKLAND & CHIPPING PARISH COUNCIL
INCOME & EXPENDITURE ACCOUNT 2023/24

5
SUM('Cash Book'!BT46)

2	3	4	5	6
INCOME & EXPENDITURE A/C	2023/24 BUDGET	2023/24 PERFORMANCE	2023/24 PROJECTED YEAR END	2023/24 PERFORMANCE
	Net of VAT	Net of VAT	Net of VAT	Apr-23
				Net of VAT
				May-23
				Net of VAT
INCOME				
Litter picking grant	-	-	-	-
New Homes Bonus	-	-	-	-
EVENTS	250	-	250	-
General	911	-	650	-
Grants	-	-	-	-
Miscellaneous: VAT reclaim	911	-	650	-
Other income	-	-	-	-
Donations	-	-	-	-
AED	-	-	-	-
INCOME PARISH ACTIVITIES	1,161	-	900	-
**PRECEPT	9,500	4,750	9,500	4,750
TOTAL INCOME	10,661	4,750	10,400	4,750
EXPENDITURE				
Clerk	2,550	-	-	-
Salary and PAYE	2,550	-	-	-
Other admin	1,945	64	-	64
Clerk's expenses travel etc	200	-	-	-
Petty Cash	-	-	-	-
Office and admin costs	300	-	-	-
Payroll service	70	-	-	-
AGAR Audit	100	-	-	-
Website hosting	150	-	-	-
Insurance	450	-	-	-
Hall hire	65	19	-	19
Election Reserve	-	-	-	-
Courses	90	-	-	-
Newsletter	320	45	-	45
Bank charges	-	-	-	-
Other	200	-	-	-
Subscriptions	256	-	-	-
HAPTC/NALC	146	-	-	-
ICO - Data Protection registration (annual)	40	-	-	-
Clerk's associations SLCC etc	70	-	-	-
CPRE	-	-	-	-
Parish Maintenance	4,180	1,456	-	1,176
Grass cutting	2,500	840	-	560
Dog & Litter bins	650	616	-	616
Trees & Reserve	200	-	-	-
Bus shelters	480	-	-	-
Kiosk refurb, contingency reserve, Land Reg	350	-	-	-
General expenditure	335	-	-	-
(British Legion Poppy wreath etc)	25	-	-	-
Kiosks & Electric	110	-	-	-
AED reserve	100	-	-	-
Contingency Reserve	100	-	-	-
	-	-	-	-
EVENTS	1,900	79	-	79
Summer event	900	79	-	79
Coronation	500	-	-	-
Fireworks	500	-	-	-
	-	-	-	-
Election Reserve (permanently held)	600	-	-	-
	600	-	-	-
Litter Picking	2,330	190	-	190
Buckland and Chipping	2,280	190	-	190
Reserve	50	-	-	-
TOTAL EXPENDITURE NET	14,096	1,788	-	1,508
INCOME & EXPENDITURE A/C BALANCE	-	2,962	10,400	3,242
SURPLUS or DEFICIT (-)	3,435			280



Buckland & Chipping Parish Council

Clerk: Caroline Scott

Lye End Farm, Sandon, HERTS SG9 0RS

Tel: 07542 758948

email: clerk.bucklandandchippingpc@gmail.com

M Webb
4 Deacons Place
Baldock Road
Buntingford
SG9 9FT

CLEANING TWO BUS SHELTERS and KIOSKS 2023

PAYMENT 1 of 6

January - February 2023

£80.00

Online Payment

With thanks

Caroline Scott

Clerk to Buckland & Chipping Parish Council



Buntingford Town Council

The Manor House – High Street
Buntingford – Hertfordshire – SG9 9AB

T & F: 01763 272222
e: clerk@buntingford-tc.gov.uk
w: www.buntingford-tc.gov.uk

Colin Marks,
Clerk to Buckland & Chipping Parish Council.

7th April 2022

Invoice No 03004

INVOICE

To:-

Hire of the Council Chamber 7/3/22

Total Due

£17.50

Please credit account:
Buntingford Town Council
Account 10220604
Sort Code 20-73-26



BuntingfordTownCouncil

The Manor House – High Street
Buntingford – Hertfordshire – SG9 9AB

T & F: 01763 272222
e: clerk@buntingford-tc.gov.uk
w: www.buntingford-tc.gov.uk

Colin Marks,
Buckland and Chipping Parish Council

2nd February 2023

Invoice No 3163

INVOICE

To:-

Hire of the Council Chamber, The Manor House, 4th January 2023.

Total Due

£ 17.50

Please credit account:
Buntingford Town Council
10220604
20-73-26

Invoice to BCPC 26-04-23

Colin Marks
17 Park Lane
Puckeridge
SG11 1RL

To: Buckland & Chipping Parish Council

26th April 2023

To providing additional support to the Council after leaving the post of Clerk:

10/03/2023: Handover laptop and files:	1.3 hrs @ £15.67	=	£20.37
05/04/2023: Meeting with new RFO:	1.8 hrs @ £15.67	=	£28.20
	15 miles @ £0.45	=	<u>£ 6.75</u>
			<u>£55.32</u>

Barclays Bank account
CW & TC Marks
60115095
20-20-42

Buckland and Chipping Parish Council
17 Park Lane
Puckeridge
Ware
Hertfordshire
SG11 1RL

Zurich Town, Parish and
Community Council Team
PO Box 726
Chichester
PO19 9PS

Invoice

Invoice Date: 1st May 2023

Invoice No: 523468585

Client ref: 3737439

Policy	Policy Term	(£) Premium
YLL-2720863633	01/06/2023-31/05/2024	409.06
Inspection Contract (If Applicable)		0.00
Sub total		409.06
Inspection Contract VAT @ prevailing rate		0.00
Insurance Premium Tax (IPT) @ prevailing rate		49.08
TOTAL		£458.14

Payment is due before your cover starts, or immediately if your cover is already in place.

Please make cheques payable to Zurich Municipal and send to Zurich Town, Parish and Community Council Team, PO Box 726, Chichester, PO19 9PS

If paying by BACS, please note our new bank details and amend your records accordingly.

Acc Name: Zurich Town & Parish, Insurer Trust Account Acc Number: 23110249
Sort Code: 20 - 65 - 82 Bank: Barclays Bank PLC

Please quote your Client Reference on all BACS transactions

Invoice Queries

Phone: 0800 917 9426

Email: accounts.team@uk.zurich.com

Our VAT registration number is: 107 8316 77

Zurich Municipal is a trading name of Zurich Insurance Company Ltd. A public limited company incorporated in Switzerland. Registered in the Canton of Zurich, No. CHE-105.833.114, registered offices at Mythenquai 2, 8002 Zurich. UK Branch registered in England and Wales no BR000105. UK Branch Head Office: The Zurich Centre, 3000 Parkway, Whiteley, Fareham, Hampshire PO15 7JZ.

Zurich Insurance Company Ltd is authorised and regulated in Switzerland by the Swiss Financial Market Supervisory Authority FINMA. Authorised by the Prudential Regulation Authority. Subject to regulation by the Financial Conduct Authority and limited regulation by the Prudential Regulation Authority. Details about the extent of our regulation by the Prudential Regulation Authority are available from us on request. Our firm reference number is 959113.

Communications may be monitored or recorded to improve our service and for security and regulatory purposes.

Buckland & Chipping Parish Council

Invoice: 2324/19
Date: 1st April 2023

INVOICE

Annual subscription for membership 1st April 2023 to 31st March 2024

HAPTC	£125.35
Affiliation to NALC @7.71p per elector	£20.51
Total payable	£145.86

BACS: Sort code 60-83-01 Account 20361897
Name for confirmation of payee: **Hertfordshire Asso**

Reference: **invoice number**

*If paying by **cheque**, please write the **invoice number on the back** and make payable to:
Hertfordshire Association of Parish and Town Councils
Post: **HAPTC, Parish Room, Kimpton Memorial Hall, Hall Lane, Kimpton, SG4 8RD***



Buckland & Chipping Parish Council

Clerk: Caroline Scott

Lye End Farm, Sandon, HERTS SG9 0RS

Tel: 07542 758948

email: clerk.bucklandandchippingpc@gmail.com

Naomi Longcroft
4 The Limes
Buckland
SG9 0PW

PAYMENT FOR BUCKLAND LITTER COLLECTION

Two months, April 2023 – May 2023 1 of 6

£190

With thanks

When working you should wear a high visibility jacket and use the appropriate tools

Yours sincerely

Caroline Scott

Clerk to Buckland & Chipping Parish Council



Buckland & Chipping Parish Council

Clerk: Caroline Scott

Lye End Farm, Sandon, HERTS SG9 0RS

Tel: 07542 758948

email: clerk.bucklandandchippingpc@gmail.com

Dale Holt
3 Brookside
Chipping
SG9 0PH

PAYMENT FOR BUCKLAND LITTER COLLECTION

Two months, April-May 2023 1 of 6

£190

With thanks

When working you should wear a high visibility jacket and use the appropriate tools

Yours sincerely

A handwritten signature in blue ink that reads "Caroline Scott".

Caroline Scott

Clerk to Buckland & Chipping Parish Council



Buckland & Chipping Parish Council

Clerk: Caroline Scott

Lye End Farm, Sandon, HERTS SG9 0RS

Tel: 07542 758948

email: clerk.bucklandandchippingpc@gmail.com

M Webb
4 Deacons Place
Baldock Road
Buntingford
SG9 9FT

CLEANING TWO BUS SHELTERS and KIOSKS 2023

PAYMENT 2 of 6

March – April 2023

£80.00

Online Payment

With thanks

Caroline Scott

Clerk to Buckland & Chipping Parish Council

Accountancy & Book-Keeping Services

31 Wilga Road, Welwyn, Hertfordshire, AL6 9PT
Telephone 01438 717105, Mobile 07757 656966
email: stevevine@accountant.com

Partners: S.D. Vine & A.L. Vine & M.G. Vine

Caroline Scott,
Buckland & Chipping Parish Council,
Lye End Farm,
Sandon,
Herts.,
SG9 0RS

15th May 2023

INVOICE 7757

To, professional fees in respect of:

Internal audit of the council records for the year ended 31st March 2023.

FEE

£ 100.00
=====

Payment can be made by:

Cash

Credit/Debit card (Please ring with card details)

Cheque Payable to Accountancy & Bookkeeping Service

Direct Bank Transfer to:

Bank Barclays

Sort Code 20-05-73

Account No. 30736147

Account Name Accountancy & Bookkeeping Service

82186 003524 0001 E 358600



BUCKLAND AND CHIPPING PARISH COUNCIL
 Colin Marks
 17 Park Lane
 Puckridge
 SG11 1RL

Your electricity invoice

Invoice period: 1 Apr 2022 to 31 Mar 2023
 Invoice date: 8 Apr 2023
 Invoice number: IN06778783
 Account number: A0009233038

Supply address:
 Unmetered Supplies
 Phone Box
 Buckland Parish Council
 999 9ZZ

Your reference: 20423337

Charges summary

Quantity	Unit	Charge
344.6	Mh	£116.44
		-£22.62
		£93.82
		£4.69
		£98.51

Charges for period

Produced VAT	Net	VAT
5.00%	£93.82	£4.69
		£4.69

Our data commitment to you: we are committed to processing your personal data fairly and in accordance with the requirements of data protection law, so if you would like to provide your personal details or contact preferences then please visit npowerbusinessolutions.com/my-account and select 'Marketing and Data Preferences'.
 Your personal data will be processed in accordance with our privacy policy, which can be found at npowerbusinessolutions.com/privacy-policy.
 Your VAT registration number: 08 599 0718 80



We're here to help
 Call us: 0800 138 2322

Opening hours are Monday to Thursday 8:30am to 5:00pm
 Friday 8:30am to 4:30pm
 Email: yourbusiness@npower.com
 Web: npowerbusinessolutions.com

Write to us:
 npower Business Solutions, 2 Princes Way, Solihull, B91 3ES
 Loss of supply: Call 105
 UK Power Networks, Customer Care, Fore Hamlet,
 Ipswich, Suffolk, IP3 8AA

Your previous account balance: **£0.00**
 Your new invoice charge: **£98.51**
 which is due for payment on 29/04/23

If you pay by Direct Debit the full amount of this invoice will be taken on or immediately after the above date

Please note failure to pay by the due date may result in default interest and charges being incurred, your credit rating being adversely affected and may also place your supply at risk.

Important contract information
 We're supplying you on our out of contract (deemed) rates. If you choose to fix your contract for one or two years, you won't need to worry about energy market fluctuations for the duration of your contract. To see if you could benefit from a secure fixed-term contract please call us on 0800 107 2074. We're here 9am to 5pm Monday to Friday, and we'll be happy to help you.

Your electricity invoice

Invoice date: 8 Apr 2023
 Invoice number: IN06778783
 Account number: A0009233038
 Your supply number:

S	08	857	150
	10	5000	0178 648

1 > Consumption details for MPPAN 1050000178648

This document is for an unmetered supply

Consumption information	Start	End	Number of days	Total (kWh)
Estimated Annual Consumption (EAC)	01/04/2022	31/03/2023	344.6	344.6

2 > Breakdown of charges for MPPAN 1050000178648

Charge description	Rate description	Start	End	Energy consumed	Price	VAT rate	Net total
Electricity consumption @ meter	Standard	01/04/2022	07/04/2022	6.6 kWh	33.80000 p/kWh	DEM	£2.23
	Standard	07/04/2022	31/03/2023	337.9 kWh	33.80000 p/kWh	DEM	£114.21
Total consumption charges							£116.44

Other MPPAN charges

Charge description	Start	End	Quantity	Price	VAT rate	Net total
Electricity Energy Bill Relief Scheme (Tariff)	01/10/2022	31/03/2023	178.1 kWh	CR 12.70000 p/kWh	DEM	-£22.62
Total other MPPAN charge						-£22.62

Total charges for this meter point excluding VAT **£93.82**



Proposal for

Buckland and Chipping Parish Council

Created by
India Greenwood

Prepared for
Caroline Scott

About Scribe

Scribe provides purpose-built cloud applications that enable local councils in England and Wales to manage their financial accounts, facilities bookings, allotments and cemeteries with pinpoint accuracy. Scribe provides continuous, free training sessions from the Scribe Academy, with uncapped support from our team of qualified Accountants and Clerks.

Scribe is the fastest-growing software and training provider operating in the local government sector. Scribe's mission is to help local communities work smarter and have over 950 customers.

We help you by

- Demonstrate the responsible, secure management of public funds, facilities and cemeteries
- Enhance transparency with unlimited, read-only users
- Reduced risk of mismanagement, errors and costly failed audits
- Avoid GDPR & Data Protection Act (2018) pitfalls
- Increase confident decision making with clear, accurate reporting



About Buckland and Chipping Parish Council

Precept £8,900

Package Requirements

- Accounts - currently using a paper based system and spreadsheets
- Allotments - N/A
- Bookings - N/A
- Cemetery - N/A

Current challenges

- Future proofing how the accounts are managed: there is a need to implement accounting software to ensure continuity and support for future administrators in case of unforeseen circumstances.
- The current system of spreadsheets is unnecessarily complicated and would be difficult to navigate for new members of the council which could lead to errors and the mismanagement of financial data.
- Time-consuming manual processes: Relying on manual processes for tasks like budget tracking, transaction recording and bank reconciliation, which are time-consuming and at risk of errors.

Solutions

- By transitioning to Scribe, the council can store their data securely in the cloud, reducing the risk of data loss and improving data security. This will also make it easier to access and share information among council members, further improving efficiency.
- Scribe offers features that can replace the current combination of paper accounts and spreadsheets. With built-in budgeting tools and financial reporting capabilities, the council can create, monitor, and manage their budgets more efficiently. The software also simplifies year-end processes, making it easier to prepare and share reports.
- When conducting your VAT reclaim and producing your form 126, Scribe streamlines this process by creating the form quickly, ready to upload to HMRC in an appropriate format. Additionally, at year-end, Scribe will generate your AGAR in one click.
- Our support team offers unlimited and inclusive support and training to assist with any questions or concerns that may arise for existing or future Clerks.

Plan details & pricing

We outlined the following package based on our discussion, including

- Unlimited users at no extra cost
- Uncapped support and training from our team of accountants
- Unlimited software upgrades
- Daily backups
- Full audit trail
- Online Knowledge base

Name	Price	Quantity	Subtotal
Monthly Subscription			
Accounts subscription fee per month (billed annually)	£23	12 months	£276
Setup			
One-off set-up fee - Accounts	£177	1	£177
Additional Services			
Support via phone and email	FREE	Unlimited	£0
Access to training via Scribe Academy™	FREE	Unlimited	£0
Additional Users	FREE	Unlimited	£0
Data Back-ups	FREE	Daily	£0
Accounting support	FREE	Unlimited	£0
Integrations (MTD, Stripe etc..)	FREE	Unlimited	£0
TOTAL (excl VAT)			£453

This proposal is valid for 30 days from 25/04/2023

Joining Scribe

Onboarding

- Day 1 – Upon joining us, you will receive a call from our customer support team, who will get your account set up, and add your data, so you can get started immediately.
- Day 30 – You will join our exclusive training academy for Scribe customers. Holding weekly training events to get you familiar with our software and principles and practices.
- Day 60 – After you have completed your 30-day onboarding, you will be assigned a dedicated Customer Success Manager to ensure your happiness and success forever.

Ongoing support

Included in your subscription is access to our support team, which are qualified and part-qualified accountants, expert trainers and problem solvers. All our calls, emails and messages are responded to within minutes.



Jane Dafforn
Chief Customer Officer



Hannah Driver (MAAT),
Senior Accountant



Tracy Russell (AATQB)
Junior Accountant



Jess Shackley (AATQB)
Junior Accountant



Jo Peters
CiLCA Qualified

Scribe Accounts

Annual Return/ Year End – run your annual return and year-end reports at the click of a button

VAT – produce your VAT Return or VAT Form 126 and submit it directly to HMRC through our MTD portal

Invoicing – produce a personalised, professional invoice and run an outstanding invoice report

Bank Reconciliations – run monthly bank reconciliations that can be printed and signed for approval

28 October 2021 (2021-2022)

Dayworth Town Council
ANNUAL RETURN - Section 2 : Statement of Accounts
Accounts for Year from 01/04/2021 to 31/03/2022

This is prepared based on information in "Governance and Accountability for Local Councils - a Practitioner's Guide"

Important note: These figures have been prepared on an INCOME and EXPENDITURE basis.

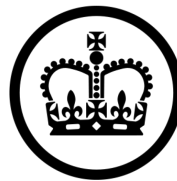
Box No.	Description	Last Year £	This Year £
1	Balances brought fwd	0.00	3248.33
2	Annual precept	0.00	0.00
3	Total other receipts	0.00	10529.90
4	Staff Costs	0.00	16650.02
5	Loan interest/capital repayments	0.00	0.00

Budgeting & Forecasting – Monitor your actuals vs budgets and commit spend throughout the year, forecast for your year-end position and set your proposed budget for the next financial year

Integrations

stripe

Stripe allows customers to pay online while making a booking or via a link printed on the invoice



HMRC to submit VAT Returns, check what you owe and view VAT payment history

Scribe Bookings

Block bookings for your regular hirers - you can even restrict bookings to the 31st March to avoid invoicing that straddles two financial years

Live calendar to view provisional and confirmed bookings and filter by specific venues

Preferential rates for on and off-peak times or for particular groups

Notifications - Automatic SMS and email notifications save you time

Public Bookings page - Unique bookings webpage where customers can view availability, enquire and book venues.

Key Features:

Facility list - parking, catering, equipment & more..

Imagery - upload multiple images

Video - embed videos from youtube and Vimeo

Live Availability - provide full availability information via the calendar and minimum booking slots

Payments - accept payments via stripe

Invoicing - Send to Scribe Accounts

Dayworth Town Council 01603 856521
bookings@dayworthtowncouncil.gov.uk

Dayworth Town Hall
★ 4.9 (google reviews) ■ £31.25 - £250.00/hour

Hall - 200 standing - Parking available - Catering facilities - Projector facilities - 1 hour room preparation time - 1 hour time slots
Dayworth's beautiful Town Hall is an ideal venue for your wedding ceremony with a wealth of local history.
The Dayworth Town Hall is suitable for ceremonies, corporate events, music practice, parties and weddings.

Make an Enquiry

Select date:
05/11/2021

Start time (min slot 1 hour)
11:00

End time (max slot 24 hours)
12:00

Number of Attendees
1

Next

Location
6B New Rd, North Walsham NR28 9DF, UK

Additional Services

- Parking
- Catering
- Projector
£5.00 per booking

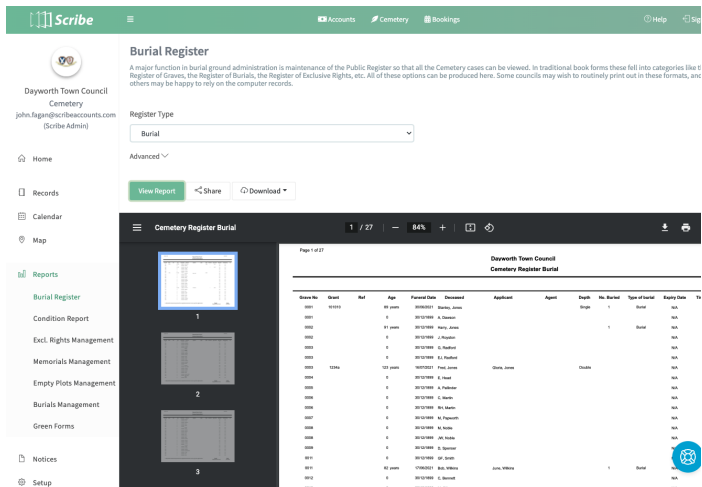
Scribe Cemetery

Notices – choose from the twenty we have available at the click of a button or add your own

Inspections and condition report – monitor the safety of your cemetery and record the condition of graves

Mapping – maintain a topical record of your cemetery as a standard map or satellite view

Burial Register – maintain the Public Register so that all cemetery cases can be viewed and reported on



Workflows

Templates – Create templates for memorial preparation, grave digging notices and more

Transfers – transfer exclusive rights to new applicants and keep record of trail

Link Records – link burial records, exclusive rights and memorials to same records

Invoicing – Send to Scribe Accounts

Scribe Allotments

Waitinglist - add and remove people from your waiting list. Send them offers when plots become available.

Plot Register & Fees- add all your plots and define your fees

Tenancy Agreements - Attach agreements and letters and send them out via email.

Additional Services - Configure your plots with additional services, such as water, waste, sheds and more. Added to invoices.

Rents & Reminders- generate invoices, bulk email to customers and automatically send payment reminders

Reports - allotments, tenants, notices

Inspections - Record results of inspections and send out notices

Mapping - map your sites and plots (coming soon)

Import - import your allotment data (plots, sites, fees, waiting list) from a spreadsheet.

The screenshot shows the Scribe Allotments web application interface. The top navigation bar is orange and contains the Scribe logo, a menu icon, and links for Accounts, Cemetery, Bookings, Allotments, Help, and Sign Out. The main content area is titled "Plots" and includes a sub-header: "Plot records with details entered on Scribe. New records can also be added from this screen." Below this is a search bar and a table of plots. The table has columns for Name, Site Name, Area, Area Unit, Fees Name, and an edit icon. The table lists 10 plots with their respective details.

Name	Site Name	Area	Area Unit	Fees Name	
EL Meadow - M1	EL Meadow	125.5	m ²	Standard fees	
EL South - 20a	EL South	37.9	m ²	Standard fees	
TR - 6A	TR	63	m ²	Standard fees	
EL South - 21	EL South	179.6	m ²	Standard fees	
EL South - 22	EL South	154.5	m ²	Standard fees	
TR - 4	TR	94.6	m ²	Standard fees	
EL South - 23	EL South	154.5	m ²	Standard fees	
EL South - 24	EL South	199.8	m ²	Standard fees	
TR - 3A	TR	81.4	m ²	Standard fees	

Free Training – Webinar and Toolkits

Free webinars and conferences

We have hosted

- 171 events for 2021
- Attracting over 6,800 attendees.

Scribefest 1 day Conference attracted 650 registrations

Free Community Support

[The Clerks` Corner](#) - 1,500 members

[The Councillor's Corner](#) - 500 members

Free Toolkits and Guides

[Free Code Of Conduct Guide For Councillors](#)

[The Ultimate Marketing Checklist For Village & Town Halls](#)

[A-Z Of Grant Funding For Town And Parish Councils](#)

[Free Parish & Town Council Budgeting Spreadsheet](#)

[Free Parish & Town Council Year-End Checklist](#)

[Council Accounting Whitepaper](#)



What our customers say



"Scribe saved me so much time, I have managed to secure £50,000 in grants"

Sally Ferguson, Clerk at North Petherton Town Council, Loxton and Lympsham Parish Council

On average our customers report

12 hrs

per month saved per user



"Scribe is easy & intuitive. My quarterly budget report used to take 3-4 days, now it takes 1 hour" -> [watch here](#)

Nicola Gray - Corfe Mullen Town Council



"Scribe listened and upgraded the bookings system based on my suggestions" -> [watch here](#)

Wendy Alcock - Eye Town Council

BUCKLAND & CHIPPING PARISH COUNCIL						
ASSET REGISTER 2022-23						
Qty	Item	Location	Date Acquired	Value/ Purchase Price	Assets added 2022/23	Assets Disposed 2022/23
2	Bus shelters - Buckland	1 outside 11 Hillside, Buckland 1 opposite 11 Hillside, Buckland	2009	£ 9,700		
2	Bus shelters - Chipping	1 outside Chipping Hall, Chipping 1 outside Oak Cottage, Chipping	2010	£ 9,830		
2	Oak Noticeboards	1 outside Oak Cottage, Chipping 1 opposite 11 Hillside, Buckland	2010	£ 2,249		
2	Footpath Info Boards	1 beside River Rib bridge (east side), Chipping 1 by Whitely Lane junction with A10, Buckland	2010	£ 1,653		
1	Printer	Clerk's office	2010	£ 300		
2	Picnic tables	1 on Buckland Common 1 by Whitely Lane junction with A10, Buckland	2010	£ 675		
	Church furniture-tables & chairs	in St Andrews Church, Buckland	2009	£ 965		
2	Telephone kiosks	1 in Whiteley Lane, Buckland 1 opposite Royal Oak Close, Chipping	2010	£ 2		
2	Dawes Lane signs DONATED	Dawes Lane, Buckland Common	pre 2000	£ -		
1	Commemorative sundial	St Andrews Churchyard, Buckland	2014	£ 266		
3	Salt bins	1 outside Chipping Hall, Chipping 1 by Whitely Lane junction with A10, Buckland 1 at junction of A10 and Barkway Road, Buckland	2014	£ 324		
4	Dog waste bins	1 at junction of A10 and Barkway Road, Buckland 1 at junction of A10 and Back Lane, Buckland 1 next to Countryman Inn, Chipping 1 by FP 003, Chipping	2014 2020	£ 205 £ 205 £ 206 £ 214		
1	Church floor grille	in St Andrews Church, Buckland	2014	£ 455		
1	Laptop computer	Clerk's office	2020	£ 332		
2	AED defibrillator cabinets (in decommissioned phone kiosk)	1 in Whiteley Lane, Buckland 1 opposite Royal Oak Close, Chipping	2015	£ 790		
1	Elwood bench	St Andrew's churchyard	2021	£ 672		
1	Gazebo	Buckland Common or as needed	2021	£ 83		
TOTAL ASSETS VALUE 31 MARCH 2022				£ 29,126	£ -	£ -
TOTAL ASSETS VALUE 31 MARCH 2023				£ 29,126		

Annual Governance and Accountability Return 2022/23 Form 2

To be completed only by Local Councils, Internal Drainage Boards and other smaller authorities* where the higher of gross income or gross expenditure was £25,000 or less, that meet the qualifying criteria, and that wish to CERTIFY themselves as EXEMPT from a limited assurance review

Guidance notes on completing Form 2 of the Annual Governance and Accountability Return 2022/23

1. Every smaller authority in England where the higher of gross income or gross expenditure was £25,000 or less **must**, after the end of each financial year, complete Form 2 of the Annual Governance and Accountability Return in accordance with *Proper Practices*, unless the authority:
 - a) does not meet the qualifying criteria for exemption; or
 - b) does not wish to certify itself as exempt
2. Smaller authorities where the higher of all gross annual income or gross annual expenditure **does not exceed** £25,000 and that meet the qualifying criteria as set out in the Certificate of Exemption **are able to declare themselves exempt** from sending the completed Annual Governance and Accountability Return to the external auditor for a limited assurance review **provided** the authority **completes**:
 - a) The **Certificate of Exemption**, page 3 and returns a copy of it to the external auditor **either** by email or by post (not both) **no later than 30 June 2023**. Failure to do so will result in reminder letter(s) for which the Authority will be charged £40 +VAT for each letter; and
 - b) The **Annual Governance and Accountability Return (Form 2)** which is made up of:
 - **Annual Internal Audit Report (page 4)** must be completed by the authority's internal auditor.
 - **Section 1 – Annual Governance Statement (page 5)** must be completed and approved by the authority.
 - **Section 2 – Accounting Statements (page 6)** must be completed and approved by the authority.**NOTE: Authorities certifying themselves as exempt SHOULD NOT send the completed Annual Governance and Accountability Return to the external auditor.**
3. The authority **must** approve Section 1 Annual Governance Statement before approving Section 2 Accounting Statements and both **must** be approved and published on the authority website/webpage **before 1 July 2023**.

Publication Requirements

Smaller authorities **must** publish various documents on a publicly available website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include:

- **Certificate of Exemption**, page 3
- **Annual Internal Audit Report 2022/23**, page 4
- **Section 1 – Annual Governance Statement 2022/23**, page 5
- **Section 2 – Accounting Statements 2022/23**, page 6
- Analysis of variances
- Bank reconciliation
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

Limited Assurance Review

Any smaller authority may request a limited assurance review. If so, the authority should not certify itself as exempt or complete the Certificate of Exemption. Instead it should complete Form 3 of the AGAR 2022/23 and return it to the external auditor together with the supporting documentation requested by the external auditor. The cost to the authority for the review will be **£210 +VAT**.

Provided that the authority certifies itself as exempt, and completes and publishes the documents listed under 'Publication Requirements', there is no requirement for the authority to have a review.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Form 2 of the Annual Governance and Accountability Return (AGAR) 2022/23, Sections 1 and 2

- An authority that wishes to declare itself exempt from the requirement for a limited assurance review must do so at a meeting of the authority after 31 March 2023. It should not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority **must** comply with the requirements of the Transparency Code for Smaller Authorities.
- The Certificate of Exemption must be returned to the external auditor no later than **30 June 2023**. Reminder letters will incur a charge of £40 +VAT for each letter.
- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR and the Certificate of Exemption. Proper Practices are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- Use the checklist provided below to review the AGAR for completeness at the meeting at which it is signed off.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- The authority must publish numerical and narrative explanations for significant variances in the accounting statements on **page 6**. Guidance is provided in the *Practitioners' Guide** which may assist.
- Make sure that the accounting statements add up and the balance carried forward from the previous year (Box 7 of 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish, on the authority website/webpage, the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2023**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Have the dates set for the period for the exercise of public rights been published?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', is an explanation available for publication?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2023 been reconciled to Box 8?		
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? (<i>Local Councils only</i>)		

* *Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Certificate of Exemption – AGAR 2022/23 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2023, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2023 and a completed Certificate of Exemption is submitted no later than **30 June 2023** notifying the external auditor.

ENTER NAME OF AUTHORITY

certifies that during the financial year 2022/23, the higher of the authority's total gross income for the year **or** total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2022/23:

ENTER AMOUNT £00,000

Total annual gross expenditure for the authority 2022/23:

ENTER AMOUNT £00,000

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority **is unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£210 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2019
- In relation to the preceding financial year (2021/22), the external auditor **has not**:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If the above statements apply and the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage* before 1 July 2023.

Signing this certificate confirms the authority will comply with the publication requirements.

Signed by the Responsible Financial Officer

Date

SIGNATURE REQUIRED

DD/MM/YYYY

I confirm that this Certificate of Exemption was approved by this authority on this date:

DD/MM/YYYY

Signed by Chairman

Date

SIGNATURE REQUIRED

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Generic email address of Authority

ENTER AUTHORITY OWNED GENERIC EMAIL ADDRESS

Telephone number

TELEPHONE NUMBER

*Published web address

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2023. Reminder letters for late submission will incur a charge of £40 + VAT.

Annual Internal Audit Report 2022/23

ENTER NAME OF AUTHORITY

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2023, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2022/23 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.			
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.			
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.			
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.			
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.			
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.			
H. Asset and investments registers were complete and accurate and properly maintained.			
I. Periodic bank account reconciliations were properly carried out during the year.			
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.			
K. If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")</i>			
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.			
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> .			
N. The authority has complied with the publication requirements for 2021/22 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .			

O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

DD/MM/YYYY

DD/MM/YYYY

DD/MM/YYYY

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

DD/MM/YYYY

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2023, that:

	Agreed		'Yes' means that this authority:
	Yes	No	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			<i>has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.</i>

*For any statement to which the response is 'no', an explanation must be published

This Annual Governance Statement was approved at a meeting of the authority on:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

Information required by the Transparency Code (not part of the Annual Governance Statement)

The authority website/webpage is up to date and the information required by the Transparency Code has been published.	Yes	No

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2022/23 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
1. Balances brought forward			<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs			<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
5. (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward			<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments			<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>
9. Total fixed assets plus long term investments and assets			<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)				<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
11b. Disclosure note re Trust funds (including charitable)				<i>The figures in the accounting statements above do not include any Trust transactions.</i>

I certify that for the year ended 31 March 2023 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

SIGNATURE REQUIRED

Date

DD/MM/YYYY

I confirm that these Accounting Statements were approved by this authority on this date:

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chairman of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

WHAT EXEMPT AUTHORITIES NEED TO DO TO ADVERTISE THE PERIOD DURING WHICH ELECTORS AND INTERESTED PERSONS MAY EXERCISE RIGHTS RELATING TO THE ANNUAL ACCOUNTS

The [Local Audit and Accountability Act 2014](#) and the [Accounts and Audit Regulations 2015](#) require that:

- 1) The statement of accounts prepared by the authority (i.e. the Annual Governance & Accountability Return (AGAR) Form 2), the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested, during a period of 30 working days set by the smaller authority and including the first 10 working days of July.
- 2) The period referred to in paragraph (1) starts with the day on which the period for the exercise of public rights is treated as having been commenced i.e. the day following the day on which all of the obligations in paragraph (3) below have been fulfilled.
- 3) The responsible financial officer for an exempt authority must, on behalf of that authority, publish **(which must include publication on the authority's website)**:
 - a) the Accounting Statements (i.e. Section 2 of the AGAR Form 2), accompanied by:
 - i) a declaration, signed by that officer to the effect that the statement of accounts will not be audited on account of that authority's self-certified status as exempt, unless either a request for an opportunity to question the auditor about the authority's accounting records under section 26(2) or an objection under section 27(1) of the Act, results in the involvement of the local auditor;
 - ii) the Annual Governance Statement (i.e. Section 1 of the AGAR Form 2); and
 - iii) the Certificate of Exemption (i.e. Page 3 of the AGAR Form 2); and
 - b) a statement that sets out—
 - i) the period for the exercise of public rights;
 - ii) details of the manner in which notice should be given of an intention to inspect the accounting records and other documents;
 - iii) the name and address of the local auditor;
 - iv) the provisions contained in section 25 (inspection of statements of accounts etc), section 26 (inspection of documents etc) and section 27 (right to make objections at audit) of the Act, as they have effect in relation to the authority in question;

HOW DO YOU DO IT?

You will meet statutory requirements if you fully and accurately complete the notice of public rights pro forma in this document; and publish **(including publication on the smaller authority's website)** the following documents, the day before the public rights period commences:

- a) the approved Sections 1 and 2 of Form 2 of the AGAR; and
- b) the completed Notice of Public Rights and Publication of Annual Governance & Accountability Return (Exempt Authority). Please note that we have pre-completed it with the following suggested dates: Monday 5 June – Friday 14 July 2023. (The latest possible dates that comply with the statutory requirements are Monday 3 July – Thursday 11 August 2023); and
- c) the notes which accompany the Notice (Local authority accounts: a summary of your rights).

Smaller authority name: **Buckland and Chipping Parish Council**

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF ANNUAL GOVERNANCE & ACCOUNTABILITY
RETURN (EXEMPT AUTHORITY)**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

**Local Audit and Accountability Act 2014 Sections 25, 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p>1. Date of announcement 23rd May 2023 (a)</p> <p>2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review. Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2023, these documents will be available on reasonable notice by application to:</p> <p>(b) Caroline Scott, Locum Clerk, clerk.bucklandandchippingpc@gmail.com commencing on (c) Monday 5 June 2023 _____ and ending on (d) Friday 14 July 2023 _____</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• The opportunity to question the appointed auditor about the accounting records; and• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-l.com)</p> <p>5. This announcement is made by (e) Caroline Scott, Locum Clerk & RFO</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 3-14 July 2023 for 2022/23 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The

advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication [Local authority accounts: A guide to your rights](#) are available from the NAO website.

If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.



Buckland & Chipping Parish Council

Clerk: *Caroline Scott*

Lye End Farm, Sandon, Herts, SG9 0RS

Tel: 07542 758 948

email: clerk.bucklandandchippingpc@gmail.com

CALENDAR OF MEETINGS 2023 to MARCH 2024

Month/Date Monday	Time	Meeting	Venue
2023			
May 22nd	7pm	PARISH Annual	St Andrew's Church TBC
May 22nd	7.30pm	Council Annual	St Andrew's Church TBC
June 12th	7.30pm	Council Ordinary	St Andrew's Church TBC
July 3rd	7.30pm	Council Ordinary	St Andrew's Church TBC
September 4th	7.30pm	Council Ordinary	St Andrew's Church TBC
November 6th	7.30pm	Council Ordinary	Manor House TBC
2024			
January 8th	7.30pm	Council Ordinary	Manor House TBC
March 4th	7.30pm	Council Ordinary	Manor House TBC

To be agreed at Parish Council Meeting 320 on 22nd May 2023



Buckland & Chipping Parish Council

Clerk: Caroline Scott - Lye End Farm, Sandon, HERTS, SG9 0RS

Tel: 07542 758 948

e mail: clerk.bucklandandchippingpc@gmail.com

www.bucklandandchipping.org.uk

To all Parish Councillors and Members of the Electorate

BUCKLAND & CHIPPING

ANNUAL PARISH MEETING

This is a meeting of the Electorate and NOT a Council Meeting

Monday 22nd May 2023

7pm at St Andrew's Church, Buckland

AGENDA

1. To receive apologies for absence
2. To approve as a true record and authorise the Chairman to sign the minutes of the Annual Parish meeting on 9th May 2022
3. To receive an overview of the Council year from the Parish Council Chairman
4. To receive report from Woodview Care Home
5. To receive Report from the "Save The Countryman Campaign"
6. Future village events:
 1. Proposed Summer event
 2. Proposed Bonfire and Fireworks event, November
7. To Consider questions from Members of the Electorate

Cllr Jeff Kenyon

Chairman of Buckland & Chipping Parish Council

12th May 2023



Buckland & Chipping Parish Council

Clerk: Colin Marks – Cedar Beth-El, 17 Park Lane, Puckeridge, SG11 1RL

Tel: 01920 821684

email: clerk@bucklandandchippingpc.org.uk

DRAFT³ FOR APPROVAL BY ELECTORS PRESENT AT ANNUAL PARISH MEETING, MAY 2023
MINUTES OF THE BUCKLAND AND CHIPPING ANNUAL PARISH ELECTORATE MEETING 2022

Monday 9th May 2022, 7pm at St Andrew's Church, Buckland

Present: Parish Councillors Jeff Kenyon, Aubrey Holt, Robert Arkle, Cllr Jen Makewell, Helen Dauris and 4 other members of the public.

Clerk: Colin Marks, Clerk to Buckland & Chipping Parish Council

Cllr Jeff Kenyon, being Chairman of the Parish Council and present, presided.

1 Apologies for absence: Cllr Penny Newman; Cllr Jen Makewell that she would be late.

2 Minutes of the Annual Parish Electorate Meeting, 5th May 2021

Following a proposal and second, parishioners present unanimously **RESOLVED that the Minutes of the Annual Parish Electorate Meeting held on 5th May 2021 were a true and accurate record.**

Parish Council Chairman Jeff Kenyon signed the Minutes.

3 The Parish Council Chairman's report for 2021/22

Cllr Jeff Kenyon presented the following overview:

It is now over a year since the 2020/21 Covid-19 lockdowns were lifted. The emergency Covid legislation posed all kinds of problems, but through it all the Parish Council continued to meet all its obligations. The Parish Newsletter continued to be printed and distributed, planning application responses were dutifully made, and last year a late Summer Event and November Fireworks night were a great success. A Remembrance Day wreath was laid at the St Andrew's Church Memorial on 14th November.

Thanks are due to all parish councillors who have again worked tirelessly on behalf of the parish, and to the Parish Clerk for keeping things in order.

Cllr Jeff Kenyon, Chairman of Buckland & Chipping Parish Council

4 Report by Woodview Care Homes

Unfortunately, Woodview Care Homes did not respond to the invitation extended to them to bring a report of their work at their new location in Buckland.

5. Future Village events

1. QEII Platinum Jubilee event, 5th June

It is agreed to relocate this event from The Square, Chipping to St Andrew's Church, Buckland since that will be less disruptive to residents.

Cllr Jen Makewell arrived at 7.15pm

2. Summer Event 2022

This will be held in September as last year. Details to be discussed at the May Parish Council Meeting later this evening.

3. Fireworks Event, November 2022

Details will be discussed at the May Parish Council Meeting later this evening.

Questions from members of the electorate

- There was a request to explain more about the Woodview Care Home. The Chairman said he did not have any knowledge to be able to answer the question, which is why Woodview were invited to attend. Cllr Jeff Jones added that the facility is funded by EHDC and that he would follow up with EHC Childrens' Services for further information for the Newsletter.
- Bridleway to the church: Three residents have been keeping the bridleway trimmed because the Diocese are not taking responsibility for doing so. It was questioned whether the Parish Council should take it up formally with the Diocese. A resident had heard that the Diocese might be intending to apply to Land Registry to have the ownership of the Track transferred to the St Albans Diocese. The Chairman explained that he had discussed this with the Rights of Way officer, who recommended the bridleway be left as is. The parishioner asked how access then be gained to the church and churchyard? It was suggested that the Parish Council might take some responsibility for maintenance in the same way that it does for the churchyard. It was agreed to add the matter to a future Parish Council agenda.

Herts County Councillor Jeff Jones gave the following report on his recent visits to Ukraine:

I have just returned from a 2nd trip to Ukraine with the Buntingford Community Transport minibus. I travelled with two other drivers, Richard Hall and North Herts Councillor Adam Compton.

This time I had been contacted by a healthcare company in Bishop's Stortford, Care By Us, who wanted to donate medical PPE to Ukraine. I had also been given the loan of a horsebox type trailer which was ideal to take all the aid, including the remainder of the donated aid from the 1st trip and further pet supplies from local animal charity R.A.T.S. for an animal charity on the Poland/Ukraine border. We successfully carried the supplies all the way to Lviv eventually crossing the Poland/Ukraine border at what we had been informed was a remote crossing and probably easier route. The border crossing at Kroskienko proved to be remote but was far from quiet with some 50 vehicles waiting to cross into Ukraine. With some gentle negotiation using the excuse "Humanitarian Aid" we eventually made the crossing after some 3 hours which we were told was very quick as it could take up to three days! We finally arrived at a designated distribution depot that I had previously identified and all the supplies were offloaded. I was assured that the medical supplies would be delivered next day to hospitals in Ukraine.

Lviv was surprisingly very much operating normally, with people going to work and children playing in the park. The only signs we were in a war zone was the many checkpoints and anti-tank barricades we had to negotiate.

With an empty payload now we returned to the refugee centre in Przemysl where we collected 4 ladies, refugees who wanted to go to Belgium. After also collecting a family going to Royston, that had now received their visas under the Homes for Ukraine scheme, we headed back with the six refugees to UK via various stops in Belgium.

It was very rewarding to finally get back to Buntingford with a Ukrainian mother and child who is now safely enjoying her new life in Royston.

These trips cannot be undertaken without the financial donations I have received, for which I am very grateful.

If you would like to donate this can be done via the Buntingford Town Council website or follow this link [Wonderful.org](https://www.wonderful.org) | [Buntingford Community Area Transport \(BCAT\) Trust](https://www.buntingfordcommunitytransport.org)

Cllr Jones was thanked for this report, but regret was expressed that the trips had not been more widely advertised except on social media.

There being no further questions, Cllr Kenyon thanked everyone for attending, invited all to remain for the Parish Council's Annual Meeting which was following immediately, and which in turn would be followed by the May Ordinary Parish Council Meeting. The Annual Parish Electorate Meeting was closed at 7.38pm.

Signed.....Date.....



Buckland & Chipping Parish Council

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MEETING No 320 of BUCKLAND & CHIPPING PARISH COUNCIL

Annual Parish Council meeting

Monday 22nd May 2023, 7.30pm in St Andrew's Church, Buckland

To: Cllrs Robert Arkle, Helen Dauris, Jeff Kenyon, Penny Baxter-Newman, Debbie Thompson.

You are summoned to attend Meeting No 320 to transact the business on this agenda

Public and press are welcome to attend, although under Section 1(2) of the Public Bodies (Admissions to Meetings) Act 1960, they may be excluded for the discussion of confidential business. Please note that Public participation is not permitted, except during the time designated for public comments.

Signed: Caroline Scott, Proper Officer and Clerk to the Parish Council

Date: 15th May 2023

AGENDA

In accordance with The Openness of Local Government Bodies Regulations 2014, SI 2095, only non-confidential business (press and public present) may be filmed, recorded, photographed, broadcast, or reported via social media by any person. Recording and reporting the Council's meetings is subject to the law, including the Human Rights Act, the Data Protection Act, and the laws of libel and defamation, and it is the responsibility of those doing so to comply.

- 320.1 To elect a Chairman for the ensuing year**
- 320.2 To receive the Chairman's Declaration of Acceptance of Office**
- 320.3 To receive the Councillors Declaration of Acceptance of Office**
- 320.4 To consider appointing a Vice-Chairman for the ensuing year**
- 320.5 To consider appointing representatives to outside bodies**
- 320.6 Apologies for absence**
 - 1. Councillors (stating the reason)
 - 2. Other apologies
- 320.7 Declarations of Interest and dispensations**
 - 1. To receive declarations of interest from councillors on items on the agenda (*including non-pecuniary, with the nature of the interest*). *Members with a Disclosable Pecuniary Interest (DPI) in any agenda item, whether registered or not, must not participate in any discussion on the matter, cannot vote on the matter and must leave the room whilst any discussion or voting is taking place.*
 - 2. To receive and consider members' written requests for dispensations for declarable interests (if any)
- 320.8 To review the Standing Orders**
- 320.9 To review the Financial Regulations**
- 320.10 To review the Financial Risk Assessment**
- 320.11 To review the Code of Conduct**
- 320.12 To agree 2023-24 Meeting Dates**
- 320.13 To consider the appointment of committees**
- 320.14 Approval of Minutes: Ordinary Parish Council Meeting 319, 13th March 2023**
- 320.15 Police Report: To receive report from the Rural Safer Neighbourhood Team**

320.16 To receive County and District Councillor reports

320.17 Finance

1. To approve the accounts statements
2. To note the reconciliation of the Accounts and Bank Statement
3. To note the 2022/23 budget vs actual performance
4. To approve the list of payments
5. To consider using Scribe for RFO responsibilities
6. Annual Governance and Accountability Return (AGAR) 2022/23

2022-23/050 Audit requirements for the year ending 2022/2023

1. To approve the Annual Accounts 2022/2023
2. To approve the Certificate of Exemption 2022/2023
3. To approve the Annual Internal Auditor Report for the year 2022/2023
4. To approve Section 1, the Annual Governance Statement 2022/2023
5. To approve Section 2, Accounting Statements 2022/2023
6. To agree the dates for the public rights period

320.18 PLANNING

1. New Applications: *None*
2. Decision Notices: For information only

Other planning matters or applications received too late for the agenda

Correspondence: To note the list of correspondence (*list below, for information only*)

Parish matters

1. Chipping milestone restoration
2. Emergency Plan update (Cllr J Kenyon)
3. Public rights of way FP and definitive Map: update (Cllr J Kenyon/Nicholas Maddex)
4. Clearance of footway south of Buckland
5. To consider signing the Armed Forces covenant – update (Cllr R Arkle)
6. Bus shelter
7. Highways matters
8. St Andrew's Church and Churchyard:
9. Working Group matters as raised with the CCT, including lighting and war memorials: update
10. Maintenance of the bridleway to the church: Update
11. F Cooper: Diary of grass cutting dates undertaken in summer 2023 to support invoice.
12. Water Wheel land maintenance: update from F Cooper
13. Buckland Common/Back Lane - access by Moat Corner
14. Contents of Buckland telephone box: update
15. Parish Notice/Information Boards etc: refurbishment update
16. Update: The Countryman PH ACV
17. Website

320.19 Events

1. To finalise date and arrangements for Summer event, September 2023
2. To consider date for Bonfire and Fireworks night, November 2023

320.20 **Urgent matters** received too late for inclusion on this agenda (for full consideration on the next agenda)

To consider suspending the Meeting for Public Comments: Limited to 15 minutes

320.21 **To note items for future agendas:** And to receive any other items for future consideration:

320.22 **Date of next Ordinary Parish Council Meeting: 7.30pm, Monday 3rd July, St Andrew's Church, Buckland**

July Newsletter: 1. to agree an editor

2. to agree deadlines for (i) copy, and
(ii) consider print quantity required
(iii) ok press, and printing, and
(iv) delivery

Buckland & Chipping Parish Council

Standing Orders

reviewed May 2023

NALC MODEL STANDING ORDERS 2018 (ENGLAND) — UPDATED APRIL 2022

National Association of Local Councils (NALC)

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INTRODUCTION

This is version two of Model Standing Orders 2018 (England) updated on April 2022. Update to Model Standing Order 18 only.

HOW TO USE MODEL STANDING ORDERS

Standing orders are the written rules of a local council. Standing orders are essential to regulate the proceedings of a meeting. A council may also use standing orders to confirm or refer to various internal organisational and administrative arrangements. The standing orders of a council are not the same as the policies of a council but standing orders may refer to them.

Local councils operate within a wide statutory framework. NALC model standing orders incorporate and reference many statutory requirements to which councils are subject. It is not possible for the model standing orders to contain or reference all the statutory or legal requirements which apply to local councils. For example, it is not practical for model standing orders to document all obligations under data protection legislation. The statutory requirements to which a council is subject apply whether or not they are incorporated in a council's standing orders.

The model standing orders do not include model financial regulations. Financial regulations are standing orders to regulate and control the financial affairs and accounting procedures of a local council. The financial regulations, as opposed to the standing orders of a council, include most of the requirements relevant to the council's Responsible Financial Officer. Model financial regulations are available to councils in membership of NALC.

Drafting notes

Model standing orders that are in bold type contain legal and statutory requirements. It is recommended that councils adopt them without changing them or their meaning. Model standing orders not in bold are designed to help councils operate effectively but they do not contain statutory requirements so they may be adopted as drafted or amended to suit a council's needs. It is NALC's view that all model standing orders will generally be suitable for councils.

For convenience, the word "councillor" is used in model standing orders and, unless the context suggests otherwise, includes a non-councillor with or without voting rights.

A model standing order that includes brackets like this '()' requires information to be inserted by a council. A model standing order that includes brackets like this '[]' and the term 'OR' provides alternative options for a council to choose from when determining standing orders.

1. RULES OF DEBATE AT MEETINGS

- a Motions on the agenda shall be considered in the order that they appear unless the order is changed at the discretion of the chairman of the meeting.
- b A motion (including an amendment) shall not be progressed unless it has been moved and seconded.
- c A motion on the agenda that is not moved by its proposer may be treated by the chairman of the meeting as withdrawn.
- d If a motion (including an amendment) has been seconded, it may be withdrawn by the proposer only with the consent of the seconder and the meeting.
- e An amendment is a proposal to remove or add words to a motion. It shall not negate the motion.
- f If an amendment to the original motion is carried, the original motion (as amended) becomes the substantive motion upon which further amendment(s) may be moved.
- g An amendment shall not be considered unless early verbal notice of it is given at the meeting and, if requested by the chairman of the meeting, is expressed in writing to the chairman.
- h A councillor may move an amendment to his own motion if agreed by the meeting. If a motion has already been seconded, the amendment shall be with the consent of the seconder and the meeting.
- i If there is more than one amendment to an original or substantive motion, the amendments shall be moved in the order directed by the chairman of the meeting.
- j Subject to standing order 1(k), only one amendment shall be moved and debated at a time, the order of which shall be directed by the chairman of the meeting.
- k One or more amendments may be discussed together if the chairman of the meeting considers this expedient but each amendment shall be voted upon separately.
- l A councillor may not move more than one amendment to an original or substantive motion.
- m The mover of an amendment has no right of reply at the end of debate on it.
- n Where a series of amendments to an original motion are carried, the mover of the original motion shall have a right of reply either at the end of debate on the first amendment or at the very end of debate on the final substantive motion immediately before it is put to the vote.
- o Unless permitted by the chairman of the meeting, a councillor may speak once

in the debate on a motion except:

- i. to speak on an amendment moved by another councillor;
 - ii. to move or speak on another amendment if the motion has been amended since he last spoke;
 - iii. to make a point of order;
 - iv. to give a personal explanation; or
 - v. to exercise a right of reply.
- p During the debate on a motion, a councillor may interrupt only on a point of order or a personal explanation and the councillor who was interrupted shall stop speaking. A councillor raising a point of order shall identify the standing order which he considers has been breached or specify the other irregularity in the proceedings of the meeting he is concerned by.
- q A point of order shall be decided by the chairman of the meeting and his decision shall be final.
- r When a motion is under debate, no other motion shall be moved except:
- i. to amend the motion;
 - ii. to proceed to the next business;
 - iii. to adjourn the debate;
 - iv. to put the motion to a vote;
 - v. to ask a person to be no longer heard or to leave the meeting;
 - vi. to refer a motion to a committee or sub-committee for consideration;
 - vii. to exclude the public and press;
 - viii. to adjourn the meeting; or
 - ix. to suspend particular standing order(s) excepting those which reflect mandatory statutory or legal requirements.
- s Before an original or substantive motion is put to the vote, the chairman of the meeting shall be satisfied that the motion has been sufficiently debated and that the mover of the motion under debate has exercised or waived his right of reply.
- t Excluding motions moved under standing order 1(r), the contributions or speeches by a councillor shall relate only to the motion under discussion and shall not exceed (5) minutes without the consent of the chairman of the meeting.

2. DISORDERLY CONDUCT AT MEETINGS

- a No person shall obstruct the transaction of business at a meeting or behave offensively or improperly. If this standing order is ignored, the chairman of the meeting shall request such person(s) to moderate or improve their conduct.
- b If person(s) disregard the request of the chairman of the meeting to moderate or improve their conduct, any councillor or the chairman of the meeting may move that the person be no longer heard or be excluded from the meeting. The motion, if seconded, shall be put to the vote without discussion.
- c If a resolution made under standing order 2(b) is ignored, the chairman of the meeting may take further reasonable steps to restore order or to progress the meeting. This may include temporarily suspending or closing the meeting.

3. MEETINGS GENERALLY

Full Council meetings	●
Committee meetings	●
Sub-committee meetings	●

- a **Meetings shall not take place in premises which at the time of the meeting are used for the supply of alcohol, unless no other premises are available free of charge or at a reasonable cost.**
- b **The minimum three clear days for notice of a meeting does not include the day on which notice was issued, the day of the meeting, a Sunday, a day of the Christmas break, a day of the Easter break or of a bank holiday or a day appointed for public thanksgiving or mourning.**
- c **The minimum three clear days' public notice for a meeting does not include the day on which the notice was issued or the day of the meeting unless the meeting is convened at shorter notice OR [The minimum three clear days' public notice of a meeting does not include the day on which the notice was issued or the day of the meeting].**
- d **Meetings shall be open to the public unless their presence is prejudicial to the public interest by reason of the confidential nature of the business to be transacted or for other special reasons. The public's exclusion from part or all of a meeting shall be by a resolution which shall give reasons for the public's exclusion.**
- e Members of the public may make representations, answer questions and give evidence at a meeting which they are entitled to attend in respect of the business on the agenda.
- f The period of time designated for public participation at a meeting in accordance with standing order 3(e) shall not exceed (15) minutes unless directed by the chairman of the meeting.

- g Subject to standing order 3(f), a member of the public shall not speak for more than (3) minutes.
- h In accordance with standing order 3(e), a question shall not require a response at the meeting nor start a debate on the question. The chairman of the meeting may direct that a written or oral response be given.
- i [A person shall stand when requesting to speak and when speaking (except when a person has a disability or is likely to suffer discomfort)] OR [A person shall raise his hand when requesting to speak and stand when speaking (except when a person has a disability or is likely to suffer discomfort)]. The chairman of the meeting may at any time permit a person to be seated when speaking.
- j A person who speaks at a meeting shall direct his comments to the chairman of the meeting.
- k Only one person is permitted to speak at a time. If more than one person wants to speak, the chairman of the meeting shall direct the order of speaking.
- l **Subject to standing order 3(m), a person who attends a meeting is permitted to report on the meeting whilst the meeting is open to the public. To “report” means to film, photograph, make an audio recording of meeting proceedings, use any other means for enabling persons not present to see or hear the meeting as it takes place or later or to report or to provide oral or written commentary about the meeting so that the report or commentary is available as the meeting takes place or later to persons not present.**
- m **A person present at a meeting may not provide an oral report or oral commentary about a meeting as it takes place without permission.**
- n **The press shall be provided with reasonable facilities for the taking of their report of all or part of a meeting at which they are entitled to be present.**
- o **Subject to standing orders which indicate otherwise, anything authorised or required to be done by, to or before the Chairman of the Council may in his absence be done by, to or before the Vice-Chairman of the Council (if there is one).**
- p **The Chairman of the Council, if present, shall preside at a meeting. If the Chairman is absent from a meeting, the Vice-Chairman of the Council (if there is one) if present, shall preside. If both the Chairman and the Vice-Chairman are absent from a meeting, a councillor as chosen by the councillors present at the meeting shall preside at the meeting.**
- q **Subject to a meeting being quorate, all questions at a meeting shall be decided by a majority of the councillors and non-councillors with voting**

- **rights present and voting.**
- r **The Chairman of a meeting may give an original vote on any matter put to the vote, and in the case of an equality of votes may exercise his casting vote whether or not he gave an original vote.**

See standing orders 5(h) and (i) for the different rules that apply in the election of the Chairman of the Council at the annual meeting of the Council.

- s **Unless standing orders provide otherwise, voting on a question shall be by a show of hands. At the request of a councillor, the voting on any question shall be recorded so as to show whether each councillor present and voting gave his vote for or against that question.** Such a request shall be made before moving on to the next item of business on the agenda.

t The minutes of a meeting shall include an accurate record of the following:

- i. the time and place of the meeting;
- ii. the names of councillors who are present and the names of councillors who are absent;
- iii. interests that have been declared by councillors and non-councillors with voting rights;
- iv. the grant of dispensations (if any) to councillors and non-councillors with voting rights;
- v. whether a councillor or non-councillor with voting rights left the meeting when matters that they held interests in were being considered;
- vi. if there was a public participation session; and
- vii. the resolutions made.

- u **A councillor or a non-councillor with voting rights who has a disclosable pecuniary interest or another interest as set out in the Council's code of conduct in a matter being considered at a meeting is subject to statutory limitations or restrictions under the code on his right to participate and vote on that matter.**

- v **No business may be transacted at a meeting unless at least one-third of the whole number of members of the Council are present and in no case shall the quorum of a meeting be less than three.**

See standing order 4d(viii) for the quorum of a committee or sub-committee meeting.

- w **If a meeting is or becomes inquorate no business shall be transacted**
- and the meeting shall be closed. The business on the agenda for the meeting
- shall be adjourned to another meeting.

- x A meeting shall not exceed a period of (2.5) hours unless agreed by a resolution of the Council.

4. COMMITTEES AND SUB-COMMITTEES

- a **Unless the Council determines otherwise, a committee may appoint a sub-committee whose terms of reference and members shall be determined by the committee.**

- b **The members of a committee may include non-councillors unless it is a committee which regulates and controls the finances of the Council.**

- c **Unless the Council determines otherwise, all the members of an advisory committee and a sub-committee of the advisory committee may be non-councillors.**

- d The Council may appoint standing committees or other committees as may be necessary, and:
 - i. shall determine their terms of reference;
 - ii. shall determine the number and time of the ordinary meetings of a standing committee up until the date of the next annual meeting of the Council;
 - iii. shall permit a committee, other than in respect of the ordinary meetings of a committee, to determine the number and time of its meetings;
 - iv. shall, subject to standing orders 4(b) and (c), appoint and determine the terms of office of members of such a committee;
 - v. may, subject to standing orders 4(b) and (c), appoint and determine the terms of office of the substitute members to a committee whose role is to replace the ordinary members at a meeting of a committee if the ordinary members of the committee confirm to the Proper Officer (6) clear days before the meeting that they are unable to attend;
 - vi. shall, after it has appointed the members of a standing committee, appoint the chairman of the standing committee;
 - vii. shall permit a committee other than a standing committee, to appoint its own chairman at the first meeting of the committee;
 - viii. shall determine the place, notice requirements and quorum for a meeting of a committee and a sub-committee which, in both cases, shall be no less than three;

- ix. shall determine if the public may participate at a meeting of a committee;
- x. shall determine if the public and press are permitted to attend the meetings of a sub-committee and also the advance public notice requirements, if any, required for the meetings of a sub-committee;
- xi. shall determine if the public may participate at a meeting of a sub-committee that they are permitted to attend; and
- xii. may dissolve a committee or a sub-committee.

5. ORDINARY COUNCIL MEETINGS

- a **In an election year, the annual meeting of the Council shall be held on or within 14 days following the day on which the councillors elected take office.**
- b **In a year which is not an election year, the annual meeting of the Council shall be held on such day in May as the Council decides.**
- c **If no other time is fixed, the annual meeting of the Council shall take place at 6pm.**
- d **In addition to the annual meeting of the Council, at least three other ordinary meetings shall be held in each year on such dates and times as the Council decides.**
- e **The first business conducted at the annual meeting of the Council shall be the election of the Chairman and Vice-Chairman (if there is one) of the Council.**
- f **The Chairman of the Council, unless he has resigned or becomes disqualified, shall continue in office and preside at the annual meeting until his successor is elected at the next annual meeting of the Council.**
- g **The Vice-Chairman of the Council, if there is one, unless he resigns or becomes disqualified, shall hold office until immediately after the election of the Chairman of the Council at the next annual meeting of the Council.**
- h **In an election year, if the current Chairman of the Council has not been re-elected as a member of the Council, he shall preside at the annual meeting until a successor Chairman of the Council has been elected. The current Chairman of the Council shall not have an original vote in respect of the election of the new Chairman of the Council but shall give a casting vote in the case of an equality of votes.**
- i **In an election year, if the current Chairman of the Council has been re-elected as a member of the Council, he shall preside at the annual meeting until a new Chairman of the Council has been elected. He may**

exercise an original vote in respect of the election of the new Chairman of the Council and shall give a casting vote in the case of an equality of votes.

- j Following the election of the Chairman of the Council and Vice-Chairman (if there is one) of the Council at the annual meeting, the business shall include:
- i. **In an election year, delivery by the Chairman of the Council and councillors of their acceptance of office forms unless the Council resolves for this to be done at a later date. In a year which is not an election year, delivery by the Chairman of the Council of his acceptance of office form unless the Council resolves for this to be done at a later date;**
 - ii. Confirmation of the accuracy of the minutes of the last meeting of the Council;
 - iii. Receipt of the minutes of the last meeting of a committee;
 - iv. Consideration of the recommendations made by a committee;
 - v. Review of delegation arrangements to committees, sub-committees, staff and other local authorities;
 - vi. Review of the terms of reference for committees;
 - vii. Appointment of members to existing committees;
 - viii. Appointment of any new committees in accordance with standing order 4;
 - ix. Review and adoption of appropriate standing orders and financial regulations;
 - x. Review of arrangements (including legal agreements) with other local authorities, not-for-profit bodies and businesses.
 - xi. Review of representation on or work with external bodies and arrangements for reporting back;
 - xii. In an election year, to make arrangements with a view to the Council becoming eligible to exercise the general power of competence in the future;
 - xiii. Review of inventory of land and other assets including buildings and office equipment;
 - xiv. Confirmation of arrangements for insurance cover in respect of all insurable risks;
 - xv. Review of the Council's and/or staff subscriptions to other bodies;
 - xvi. Review of the Council's complaints procedure;

- xvii. Review of the Council's policies, procedures and practices in respect of its obligations under freedom of information and data protection legislation (*see also standing orders 11, 20 and 21*);
- xviii. Review of the Council's policy for dealing with the press/media;
- xix. Review of the Council's employment policies and procedures;
- xx. Review of the Council's expenditure incurred under s.137 of the Local Government Act 1972 or the General Power of Competence.
- xxi. Determining the time and place of ordinary meetings of the Council up to and including the next annual meeting of the Council.

6. EXTRAORDINARY MEETINGS OF THE COUNCIL, COMMITTEES AND SUB-COMMITTEES

- a **The Chairman of the Council may convene an extraordinary meeting of the Council at any time.**
- b **If the Chairman of the Council does not call an extraordinary meeting of the Council within seven days of having been requested in writing to do so by two councillors, any two councillors may convene an extraordinary meeting of the Council. The public notice giving the time, place and agenda for such a meeting shall be signed by the two councillors.**
- c The chairman of a committee [or a sub-committee] may convene an extraordinary meeting of the committee [or the sub-committee] at any time.
- d If the chairman of a committee [or a sub-committee] does not call an extraordinary meeting within (7) days of having been requested to do so by (2) members of the committee [or the sub-committee], any (2) members of the committee [or the sub-committee] may convene an extraordinary meeting of the committee [or a sub-committee].

7. PREVIOUS RESOLUTIONS

- a A resolution shall not be reversed within six months except by a special motion agreed by the Proper Officer. A written notice by at least (2) councillors to be given to the Proper Officer in accordance with standing order 9, or by a motion moved in pursuance of the recommendation of a committee or a sub-committee.
- b When a motion moved pursuant to standing order 7(a) has been disposed of, no similar motion may be moved for a further six months.

8. VOTING ON APPOINTMENTS

- a Where more than two persons have been nominated for a position to be filled by the Council and none of those persons has received an absolute majority of votes in their favour, the name of the person having the least number of votes shall be struck off the list and a fresh vote taken. This process shall continue until a majority of votes is given in favour of one person. A tie in votes may be settled by the casting vote exercisable by the chairman of the meeting.

9. MOTIONS FOR A MEETING THAT REQUIRE WRITTEN NOTICE TO BE GIVEN TO THE PROPER OFFICER

- a A motion shall relate to the responsibilities of the meeting for which it is tabled and in any event shall relate to the performance of the Council's statutory functions, powers and obligations or an issue which specifically affects the Council's area or its residents.
- b No motion may be moved at a meeting unless it is on the agenda and the mover has given written notice of its wording to the Proper Officer at least (5) clear days before the meeting. Clear days do not include the day of the notice or the day of the meeting.
- c The Proper Officer may, before including a motion on the agenda received in accordance with standing order 9(b), correct obvious grammatical or typographical errors in the wording of the motion.
- d If the Proper Officer considers the wording of a motion received in accordance with standing order 9(b) is not clear in meaning, the motion shall be rejected until the mover of the motion resubmits it, so that it can be understood, in writing, to the Proper Officer at least (5) clear days before the meeting.
- e If the wording or subject of a proposed motion is considered improper, the Proper Officer shall consult with the chairman of the forthcoming meeting or, as the case may be, the councillors who have convened the meeting, to consider whether the motion shall be included in the agenda or rejected.
- f The decision of the Proper Officer as to whether or not to include the motion on the agenda shall be final.
- g Motions received shall be recorded and numbered in the order that they are received.
- h Motions rejected shall be recorded with an explanation by the Proper Officer of the reason for rejection.

10. MOTIONS AT A MEETING THAT DO NOT REQUIRE WRITTEN NOTICE

- a The following motions may be moved at a meeting without written notice to the Proper Officer:
- i. to correct an inaccuracy in the draft minutes of a meeting;
 - ii. to move to a vote;
 - iii. to defer consideration of a motion;
 - iv. to refer a motion to a particular committee or sub-committee;
 - v. to appoint a person to preside at a meeting;
 - vi. to change the order of business on the agenda;
 - vii. to proceed to the next business on the agenda;
 - viii. to require a written report;
 - ix. to appoint a committee or sub-committee and their members;
 - x. to extend the time limits for speaking;
 - xi. to exclude the press and public from a meeting in respect of confidential or other information which is prejudicial to the public interest;
 - xii. to not hear further from a councillor or a member of the public;
 - xiii. to exclude a councillor or member of the public for disorderly conduct;
 - xiv. to temporarily suspend the meeting;
 - xv. to suspend a particular standing order (unless it reflects mandatory statutory or legal requirements);
 - xvi. to adjourn the meeting; or
 - xvii. to close the meeting.

11. MANAGEMENT OF INFORMATION

See also standing order 20.

- a **The Council shall have in place and keep under review, technical and organisational measures to keep secure information (including personal data) which it holds in paper and electronic form. Such arrangements shall include deciding who has access to personal data and encryption of personal data.**

- b **The Council shall have in place, and keep under review, policies for the retention and safe destruction of all information (including personal data) which it holds in paper and electronic form. The Council’s retention policy shall confirm the period for which information (including personal data) shall be retained or if this is not possible the criteria used to determine that period (e.g. the Limitation Act 1980).**
- c **The agenda, papers that support the agenda and the minutes of a meeting shall not disclose or otherwise undermine confidential information or personal data without legal justification.**
- d **Councillors, staff, the Council’s contractors and agents shall not disclose confidential information or personal data without legal justification.**

12. DRAFT MINUTES

Full Council meetings	●
Committee meetings	●
Sub-committee meetings	●

- a If the draft minutes of a preceding meeting have been served on councillors with the agenda to attend the meeting at which they are due to be approved for accuracy, they shall be taken as read.
- b There shall be no discussion about the draft minutes of a preceding meeting except in relation to their accuracy. A motion to correct an inaccuracy in the draft minutes shall be moved in accordance with standing order 10(a)(i).
- c The accuracy of draft minutes, including any amendment(s) made to them, shall be confirmed by resolution and shall be signed by the chairman of the meeting and stand as an accurate record of the meeting to which the minutes relate.
- d If the chairman of the meeting does not consider the minutes to be an accurate record of the meeting to which they relate, he shall sign the minutes and include a paragraph in the following terms or to the same effect:

“The chairman of this meeting does not believe that the minutes of the meeting of the () held on [date] in respect of () were a correct record but his view was not upheld by the meeting and the minutes are confirmed as an accurate record of the proceedings.”
- e **If the Council’s gross annual income or expenditure (whichever is higher) does not exceed £25,000, it shall publish draft minutes on a website which is publicly accessible and free of charge not later than one month after the meeting has taken place.**
- f Subject to the publication of draft minutes in accordance with standing order

12(e) and standing order 20(a) and following a resolution which confirms the accuracy of the minutes of a meeting, the draft minutes or recordings of the meeting for which approved minutes exist shall be destroyed.

13. CODE OF CONDUCT AND DISPENSATIONS

See also standing order 3(u).

- a All councillors and non-councillors with voting rights shall observe the code of conduct adopted by the Council.
- b Unless he has been granted a dispensation, a councillor or non-councillor with voting rights shall withdraw from a meeting when it is considering a matter in which he has a disclosable pecuniary interest. He may return to the meeting after it has considered the matter in which he had the interest.
- c Unless he has been granted a dispensation, a councillor or non-councillor with voting rights shall withdraw from a meeting when it is considering a matter in which he has another interest if so required by the Council's code of conduct. He may return to the meeting after it has considered the matter in which he had the interest.
- d **Dispensation requests shall be in writing and submitted to the Proper Officer** as soon as possible before the meeting, or failing that, at the start of the meeting for which the dispensation is required.
- e A decision as to whether to grant a dispensation shall be made [by the Proper Officer] OR [by a meeting of the Council, or committee or sub-committee for which the dispensation is required] and that decision is final.
- f A dispensation request shall confirm:
 - i. the description and the nature of the disclosable pecuniary interest or other interest to which the request for the dispensation relates;
 - ii. whether the dispensation is required to participate at a meeting in a discussion only or a discussion and a vote;
 - iii. the date of the meeting or the period (not exceeding four years) for which the dispensation is sought; and
 - iv. an explanation as to why the dispensation is sought.
- g Subject to standing orders 13(d) and (f), a dispensation request shall be considered [by the Proper Officer before the meeting or, if this is not possible, at the start of the meeting for which the dispensation is required] OR [at the beginning of the meeting of the Council, or committee or sub-committee for which the dispensation is required].
- h **A dispensation may be granted in accordance with standing order 13(e) if**

having regard to all relevant circumstances any of the following apply:

- i. **without the dispensation the number of persons prohibited from participating in the particular business would be so great a proportion of the meeting transacting the business as to impede the transaction of the business;**
- ii. **granting the dispensation is in the interests of persons living in the Council's area; or**
- iii. **it is otherwise appropriate to grant a dispensation.**

14. CODE OF CONDUCT COMPLAINTS

- a Upon notification by the District or Unitary Council that it is dealing with a complaint that a councillor or non-councillor with voting rights has breached the Council's code of conduct, the Proper Officer shall, subject to standing order 11, report this to the Council.
- b Where the notification in standing order 14(a) relates to a complaint made by the Proper Officer, the Proper Officer shall notify the Chairman of Council of this fact, and the Chairman shall nominate another staff member to assume the duties of the Proper Officer in relation to the complaint until it has been determined and the Council has agreed what action, if any, to take in accordance with standing order 14(d).
- c The Council may:
 - i. provide information or evidence where such disclosure is necessary to investigate the complaint or is a legal requirement;
 - ii. seek information relevant to the complaint from the person or body with statutory responsibility for investigation of the matter;
- d **Upon notification by the District or Unitary Council that a councillor or non-councillor with voting rights has breached the Council's code of conduct, the Council shall consider what, if any, action to take against him. Such action excludes disqualification or suspension from office.**

PROPER OFFICER

The Proper Officer shall be either (i) the clerk or (ii) other staff member(s) nominated by the Council to undertake the work of the Proper Officer when the Proper Officer is absent.

- a The Proper Officer shall:
 - i. **at least three clear days before a meeting of the council, a committee or a sub-committee,**

- **serve on councillors by delivery or post at their residences or by email authenticated in such manner as the Proper Officer thinks fit, a signed summons confirming the time, place and the agenda (provided the councillor has consented to service by email), and**
- **Provide, in a conspicuous place, public notice of the time, place and agenda (provided that the public notice with agenda of an extraordinary meeting of the Council convened by councillors is signed by them).**

See standing order 3(b) for the meaning of clear days for a meeting of a full council and standing order 3(c) for the meaning of clear days for a meeting of a committee;

- ii. subject to standing order 9, include on the agenda all motions in the order received unless a councillor has given written notice at least (5) days before the meeting confirming his withdrawal of it;
- iii. **convene a meeting of the Council for the election of a new Chairman of the Council, occasioned by a casual vacancy in his office;**
- iv. **facilitate inspection of the minute book by local government electors;**
- v. **receive and retain copies of byelaws made by other local authorities;**
- vi. hold acceptance of office forms from councillors;
- vii. hold a copy of every councillor's register of interests;
- viii. assist with responding to requests made under freedom of information legislation and rights exercisable under data protection legislation, in accordance with the Council's relevant policies and procedures;
- ix. liaise, as appropriate, with the Council's Data Protection Officer (if there is one);
- x. receive and send general correspondence and notices on behalf of the Council except where there is a resolution to the contrary;
- xi. assist in the organisation of, storage of, access to, security of and destruction of information held by the Council in paper and electronic form subject to the requirements of data protection and freedom of information legislation and other legitimate requirements (e.g. the Limitation Act 1980);
- xii. arrange for legal deeds to be executed;
(*see also standing order 23*);
- xiii. arrange or manage the prompt authorisation, approval, and instruction regarding any payments to be made by the Council in accordance with its financial regulations;

- xiv. record every planning application notified to the Council and the Council's response to the local planning authority in a book for such purpose;
- xv. refer a planning application received by the Council to the Chairman and the Council within two working days of receipt to facilitate an extraordinary meeting if the nature of a planning application requires consideration before the next ordinary meeting of the Council;
- xvi. manage access to information about the Council via the publication scheme; and
- xvii. retain custody of the seal of the Council (if there is one) which shall not be used without a resolution to that effect.
(see also standing order 23).

15. RESPONSIBLE FINANCIAL OFFICER

- a The Council shall appoint appropriate staff member(s) to undertake the work of the Responsible Financial Officer when the Responsible Financial Officer is absent.

16. ACCOUNTS AND ACCOUNTING STATEMENTS

- a "Proper practices" in standing orders refer to the most recent version of "Governance and Accountability for Local Councils – a Practitioners' Guide".
- b All payments by the Council shall be authorised, approved and paid in accordance with the law, proper practices and the Council's financial regulations.
- c The Responsible Financial Officer shall supply to each councillor as soon as practicable after 30 June, 30 September and 31 December in each year a statement to summarise:
 - i. the Council's receipts and payments (or income and expenditure) for each quarter;
 - ii. the Council's aggregate receipts and payments (or income and expenditure) for the year to date;
 - iii. the balances held at the end of the quarter being reported and which includes a comparison with the budget for the financial year and highlights any actual or potential overspends.
- d As soon as possible after the financial year end at 31 March, the Responsible Financial Officer shall provide:
 - i. each councillor with a statement summarising the Council's receipts and

payments (or income and expenditure) for the last quarter and the year to date for information; and

- ii. to the Council the accounting statements for the year in the form of Section 2 of the annual governance and accountability return, as required by proper practices, for consideration and approval.
- e. The year-end accounting statements shall be prepared in accordance with proper practices and apply the form of accounts determined by the Council (receipts and payments, or income and expenditure) for the year to 31 March. A completed draft annual governance and accountability return shall be presented to all councillors at least 14 days prior to anticipated approval by the Council. The annual governance and accountability return of the Council, which is subject to external audit, including the annual governance statement, shall be presented to the Council for consideration and formal approval before 30 June.

17. FINANCIAL CONTROLS AND PROCUREMENT

- a. The Council shall consider and approve financial regulations drawn up by the Responsible Financial Officer, which shall include detailed arrangements in respect of the following:
 - i. the keeping of accounting records and systems of internal controls;
 - ii. the assessment and management of financial risks faced by the Council;
 - iii. the work of the independent internal auditor in accordance with proper practices and the receipt of regular reports from the internal auditor, which shall be required at least annually;
 - iv. the inspection and copying by councillors and local electors of the Council's accounts and/or orders of payments; and
 - v. whether contracts with an estimated value below **£25,000** due to special circumstances are exempt from a tendering process or procurement exercise.
- b. Financial regulations shall be reviewed regularly and at least annually for fitness of purpose.
- c. **A public contract regulated by the Public Contracts Regulations 2015 with an estimated value in excess of £25,000 but less than the relevant thresholds referred to in standing order 18(f) is subject to the "light touch" arrangements under Regulations 109-114 of the Public Contracts Regulations 2015 unless it proposes to use an existing list of approved suppliers (framework agreement).**
- d. Subject to additional requirements in the financial regulations of the Council, the tender process for contracts for the supply of goods, materials, services or

the execution of works shall include, as a minimum, the following steps:

- i. a specification for the goods, materials, services or the execution of works shall be drawn up;
 - ii. an invitation to tender shall be drawn up to confirm (i) the Council's specification (ii) the time, date and address for the submission of tenders (iii) the date of the Council's written response to the tender and (iv) the prohibition on prospective contractors contacting councillors or staff to encourage or support their tender outside the prescribed process;
 - iii. the invitation to tender shall be advertised in a local newspaper and in any other manner that is appropriate;
 - iv. tenders are to be submitted in writing in a sealed marked envelope addressed to the Proper Officer;
 - v. tenders shall be opened by the Proper Officer in the presence of at least one councillor after the deadline for submission of tenders has passed;
 - vi. tenders are to be reported to and considered by the appropriate meeting of the Council or a committee or sub-committee with delegated responsibility.
- e. Neither the Council, nor a committee or a sub-committee with delegated responsibility for considering tenders, is bound to accept the lowest value tender.
- f. **Where the value of a contract is likely to exceed the threshold specified by the Office of Government Commerce from time to time, the Council must consider whether the Public Contracts Regulations 2015 or the Utilities Contracts Regulations 2016 apply to the contract and, if either of those Regulations apply, the Council must comply with procurement rules. NALC's procurement guidance contains further details.**

18. HANDLING STAFF MATTERS

- a. A matter personal to a member of staff that is being considered by a meeting of the staffing committee is subject to standing order 11.
- b. Subject to the Council's policy regarding absences from work, the Council's most senior member of staff shall notify the chairman of the Council or, if he is not available, the vice-chairman of absence occasioned by illness or other reason and that person shall report such absence to Council at its next meeting.
- c. The chairman of Council or in his absence, the vice-chairman shall upon a resolution conduct a review of the performance and annual appraisal of the work of any member of staff. The reviews and appraisal shall be reported in

writing and are subject to approval by resolution by Council.

- d Subject to the Council's policy regarding the handling of grievance matters, the Council's most senior member of staff shall contact the chairman of Council or in his absence, the vice-chairman of Council in respect of an informal or formal grievance matter, and this matter shall be reported back and progressed by resolution of the Council.
- e Subject to the Council's policy regarding the handling of grievance matters, if an informal or formal grievance matter raised by any member of staff relates to the chairman or vice-chairman of the Council, this shall be communicated to another member of the Council, which shall be reported back and progressed by resolution of the Council.
- f Any persons responsible for all or part of the management of staff shall treat as confidential the written records of all meetings relating to their performance, capabilities, grievance or disciplinary matters.
- g In accordance with standing order 11(a), persons with line management responsibilities shall have access to staff records referred to in standing order 19(f).

19. RESPONSIBILITIES TO PROVIDE INFORMATION

See also standing order 21.

- a **In accordance with freedom of information legislation, the Council shall publish information in accordance with its publication scheme and respond to requests for information held by the Council.**
- b *[If gross annual income or expenditure (whichever is higher) does not exceed £25,000]* **The Council shall publish information in accordance with the requirements of the Smaller Authorities (Transparency Requirements) (England) Regulations 2015.**

OR

[If gross annual income or expenditure (whichever is the higher) exceeds £200,000] **The Council, shall publish information in accordance with the requirements of the Local Government (Transparency Requirements) (England) Regulations 2015.**

20. RESPONSIBILITIES UNDER DATA PROTECTION LEGISLATION

(Below is not an exclusive list).

See also standing order 11.

- a The Council may appoint a Data Protection Officer.
- b **The Council shall have policies and procedures in place to respond to an individual exercising statutory rights concerning his personal data.**
- c **The Council shall have a written policy in place for responding to and managing a personal data breach.**
- d **The Council shall keep a record of all personal data breaches comprising the facts relating to the personal data breach, its effects and the remedial action taken.**
- e **The Council shall ensure that information communicated in its privacy notice(s) is in an easily accessible and available form and kept up to date.**
- f **The Council shall maintain a written record of its processing activities.**

21. RELATIONS WITH THE PRESS/MEDIA

- a Requests from the press or other media for an oral or written comment or statement from the Council, its councillors or staff shall be handled in accordance with the Council's policy in respect of dealing with the press and/or other media.

22. EXECUTION AND SEALING OF LEGAL DEEDS

See also standing orders 15(b)(xii) and (xvii).

- a A legal deed shall not be executed on behalf of the Council unless authorised by a resolution.
- b **[Subject to standing order 23(a), the Council's common seal shall alone be used for sealing a deed required by law. It shall be applied by the Proper Officer in the presence of two councillors who shall sign the deed as witnesses.]**

The above is applicable to a Council with a common seal.

OR

[Subject to standing order 23(a), any two councillors may sign, on behalf of the Council, any deed required by law and the Proper Officer shall witness their signatures.]

The above is applicable to a Council without a common seal.

23. COMMUNICATING WITH DISTRICT AND COUNTY OR UNITARY COUNCILLORS

- a An invitation to attend a meeting of the Council shall be sent, together with the agenda, to the ward councillor(s) of the District and County Council OR Unitary Council representing the area of the Council.
- b Unless the Council determines otherwise, a copy of each letter sent to the District and County Council OR Unitary Council shall be sent to the ward councillor(s) representing the area of the Council.

24. RESTRICTIONS ON COUNCILLOR ACTIVITIES

- a. Unless duly authorised no councillor shall:
 - i. inspect any land and/or premises which the Council has a right or duty to inspect; or
 - ii. issue orders, instructions or directions.

25. STANDING ORDERS GENERALLY

- a All or part of a standing order, except one that incorporates mandatory statutory or legal requirements, may be suspended by resolution in relation to the consideration of an item on the agenda for a meeting.
- b A motion to add to or vary or revoke one or more of the Council's standing orders, except one that incorporates mandatory statutory or legal requirements, shall be proposed by a special motion, the written notice by at least () councillors to be given to the Proper Officer in accordance with standing order 9.
- c The Proper Officer shall provide a copy of the Council's standing orders to a councillor as soon as possible.
- d The decision of the chairman of a meeting as to the application of standing orders at the meeting shall be final.

Reviewed: May 2023

Next review due: May 2024 or as required

MODEL for consideration by Council. Values are to be set by the Council when adopting Financial Regulations (other than the Statutory Procurement thresholds shown in Regulation 11)

BUCKLAND & CHIPPING PARISH COUNCIL

FINANCIAL REGULATIONS

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These Financial Regulations were reviewed by Buckland & Chipping Parish Council at its Annual Meeting held on 22nd May 2023

To be reviewed May 2024 or as necessary

1. GENERAL

- 1.1. These financial regulations govern the conduct of financial management by the council and may only be amended or varied by resolution of the council. Financial regulations are one of the council's three governing policy documents providing procedural guidance for members and officers. Financial regulations must be observed in conjunction with the council's standing orders¹ and any individual financial regulations relating to contracts.
- 1.2. The council is responsible in law for ensuring that its financial management is adequate and effective and that the council has a sound system of internal control which facilitates the effective exercise of the council's functions, including arrangements for the management of risk.
- 1.3. The council's accounting control systems must include measures:
 - for the timely production of accounts;
 - that provide for the safe and efficient safeguarding of public money;
 - to prevent and detect inaccuracy and fraud; and
 - identifying the duties of officers.
- 1.4. These financial regulations demonstrate how the council meets these responsibilities and requirements.
- 1.5. At least once a year, prior to approving the Annual Governance Statement, the council must review the effectiveness of its system of internal control which shall be in accordance with proper practices.
- 1.6. Deliberate or wilful breach of these Regulations by an employee may give rise to disciplinary proceedings.
- 1.7. Members of Council are expected to follow the instructions within these Regulations and not to entice employees to breach them. Failure to follow instructions within these Regulations brings the office of councillor into disrepute.

¹ Model standing orders for councils are available in Local Councils Explained © 2013 National Association of Local Councils

- 1.8. The Responsible Financial Officer (RFO) holds a statutory office to be appointed by the council. The Clerk has been appointed as RFO for this council and these regulations will apply accordingly.
- 1.9. The RFO;
- acts under the policy direction of the council;
 - administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;
 - determines on behalf of the council its accounting records and accounting control systems;
 - ensures the accounting control systems are observed;
 - maintains the accounting records of the council up to date in accordance with proper practices;
 - assists the council to secure economy, efficiency and effectiveness in the use of its resources; and
 - produces financial management information as required by the council.
- 1.10. The accounting records determined by the RFO shall be sufficient to show and explain the council's transactions and to enable the RFO to ensure that any income and expenditure account and statement of balances, or record of receipts and payments and additional information, as the case may be, or management information prepared for the council from time to time comply with the Accounts and Audit Regulations.
- 1.11. The accounting records determined by the RFO shall in particular contain:
- entries from day to day of all sums of money received and expended by the council and the matters to which the income and expenditure or receipts and payments account relate;
 - a record of the assets and liabilities of the council; and
 - wherever relevant, a record of the council's income and expenditure in relation to claims made, or to be made, for any contribution, grant or subsidy.
- 1.12. The accounting control systems determined by the RFO shall include:
- procedures to ensure that the financial transactions of the council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;
 - procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;

- identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;
- procedures to ensure that uncollectable amounts, including any bad debts are not submitted to the council for approval to be written off except with the approval of the RFO and that the approvals are shown in the accounting records; and
- measures to ensure that risk is properly managed.

1.13. The council is not empowered by these Regulations or otherwise to delegate certain specified decisions. In particular any decision regarding:

- setting the final budget or the precept (council tax requirement);
- approving accounting statements;
- approving an annual governance statement;
- borrowing;
- writing off bad debts;
- declaring eligibility for the General Power of Competence; and
- addressing recommendations in any report from the internal or external auditors,

shall be a matter for the full council only.

1.14. In addition the council must:

- determine and keep under regular review the bank mandate for all council bank accounts;
- approve any grant or a single commitment in excess of £5,000; and
- in respect of the annual salary for any employee have regard to recommendations about annual salaries of employees made by the relevant committee in accordance with its terms of reference.

1.15. In these financial regulations, references to the Accounts and Audit Regulations or 'the regulations' shall mean the regulations issued under the provisions of section 27 of the Audit Commission Act 1998, or any superseding legislation, and then in force unless otherwise specified.

In these financial regulations the term 'proper practice' or 'proper practices' shall refer to guidance issued in *Governance and Accountability for Local Councils - a Practitioners' Guide (England)* issued by the Joint Practitioners Advisory Group (JPAG), available from the websites of NALC and the Society for Local Council Clerks (SLCC).

2. ACCOUNTING AND AUDIT (INTERNAL AND EXTERNAL)

- 2.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations, appropriate guidance and proper practices.
- 2.2. On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Chairman or a cheque signatory shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the council.
- 2.3. The RFO shall complete the annual statement of accounts, annual report, and any related documents of the council contained in the Annual Return (as specified in proper practices) as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to the council within the timescales set by the Accounts and Audit Regulations.
- 2.4. The council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any officer or member of the council shall make available such documents and records as appear to the council to be necessary for the purpose of the audit and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary for that purpose.
- 2.5. The internal auditor shall be appointed by and shall carry out the work in relation to internal controls required by the council in accordance with proper practices.
- 2.6. The internal auditor shall:
 - be competent and independent of the financial operations of the council;
 - report to council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;
 - to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
 - have no involvement in the financial decision making, management or control of the council.
- 2.7. Internal or external auditors may not under any circumstances:
 - perform any operational duties for the council;
 - initiate or approve accounting transactions; or

- direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.
- 2.8. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as is described in proper practices.
- 2.9. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and statements of account required by Audit Commission Act 1998, or any superseding legislation, and the Accounts and Audit Regulations.
- 2.10. The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.

3. ANNUAL ESTIMATES (BUDGET) AND FORWARD PLANNING

- 3.1. Each committee including any committee managing council owned buildings, and portfolio holding councillors, shall review their three year forecast of revenue and capital receipts and payments. Having regard to the forecast, it shall thereafter formulate and submit proposals for the following financial year to the council not later than the end of October each year including any proposals for revising the forecast.
- 3.2. The RFO must each year, by no later than the end of November, prepare detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered by the council.
- 3.3. The council shall consider annual budget proposals in relation to the council's three year forecast of revenue and capital receipts and payments including recommendations for the use of reserves and sources of funding and update the forecast accordingly.
- 3.4. The council shall fix the precept (council tax requirement), and relevant basic amount of council tax to be levied for the ensuing financial year not later than by the middle of January each year. The RFO shall issue the precept to the billing authority and shall supply each member with a copy of the approved annual budget.
- 3.5. The approved annual budget shall form the basis of financial control for the ensuing year.

4. BUDGETARY CONTROL AND AUTHORITY TO SPEND

4.1. Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:

- the council for all items over £5,000;
- a duly delegated committee of the council for items over £1,000 and below £5,000; or
- the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items below £1,000.

Such authority is to be evidenced by a minute or by an authorisation slip duly signed by the Clerk, and where necessary also by the appropriate Chairman.

Contracts may not be disaggregated to avoid controls imposed by these regulations.

4.2. No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the council, or duly delegated committee. During the budget year and with the approval of council having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').

4.3. Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to a subsequent year.

4.4. The salary budgets are to be reviewed at least annually in October for the following financial year and such review shall be evidenced by a hard copy schedule signed by the Clerk and the Chairman of Council or relevant committee. The RFO will inform committees of any changes impacting on their budget requirement for the coming year in good time.

4.5. In cases of extreme risk to the delivery of council services, the clerk may authorise revenue expenditure on behalf of the council which in the clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £500. The Clerk shall report such action to the chairman as soon as possible and to the council as soon as practicable thereafter.

4.6. No expenditure shall be authorised in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the council is satisfied that the necessary funds are available and the requisite borrowing approval has been obtained.

4.7. All capital works shall be administered in accordance with the council's standing orders and financial regulations relating to contracts.

- 4.8. The RFO shall regularly provide the council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose “material” shall be in excess of £100 or 15% of the budget.
- 4.9. Changes in earmarked reserves shall be approved by council as part of the budgetary control process.

5. BANKING ARRANGEMENTS AND AUTHORISATION OF PAYMENTS

- 5.1. The council's banking arrangements, including the bank mandate, shall be made by the RFO and approved by the council; banking arrangements may not be delegated to a committee. They shall be regularly reviewed for safety and efficiency. The council shall seek credit references in respect of members or employees who act as signatories.
- 5.2. The RFO shall prepare a schedule of payments requiring authorisation, forming part of the Agenda for the Meeting and, together with the relevant invoices, present the schedule to council. The council shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the council. The approved schedule shall be ruled off and initialled by the Chairman of the Meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of the meeting at which payment was authorised. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information.
- 5.3. All invoices for payment shall be stamped, examined, verified and certified by the RFO to confirm that the work, goods or services to which each invoice relates has been received, carried out, examined and represents expenditure previously approved by the council.
- 5.4. The RFO shall examine invoices for arithmetical accuracy and analyse them to the appropriate expenditure heading. The RFO shall take all steps to pay all invoices submitted, and which are in order, at the next available council meeting.
- 5.5. The Clerk /RFO shall have delegated authority to authorise the payment of items only in the following circumstances:
- a) If a payment is necessary to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1998, and the due date for payment is before the next scheduled Meeting of council, where the Clerk and RFO certify that there

is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council;

- b) An expenditure item authorised under 5.6 below (continuing contracts and obligations) provided that a list of such payments shall be submitted to the next appropriate meeting of council or
- c) fund transfers within the councils banking arrangements up to the sum of £10,000, provided that a list of such payments shall be submitted for agreement to the chairman and finance councillor for approval, and then submitted to the next appropriate meeting of council.

- 5.6. For each financial year the Clerk / RFO shall draw up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively) Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts and the like for which council may authorise payment for the year provided that the requirements of regulation 4.1 (Budgetary Controls) are adhered to, provided also that a list of such payments shall be submitted to the next appropriate meeting of council.
- 5.7. A record of regular payments made under 5.6 above shall be drawn up and be signed by two members on each and every occasion when payment is authorised - thus controlling the risk of duplicated payments being authorised and / or made.
- 5.8. In respect of grants a duly authorised committee shall approve expenditure within any limits set by council and in accordance with any policy statement approved by council. Any Revenue or Capital Grant in excess of £5,000 shall before payment, be subject to ratification by resolution of the council.
- 5.9. Members are subject to the Code of Conduct that has been adopted by the council and shall comply with the Code and Standing Orders when a decision to authorise or instruct payment is made in respect of a matter in which they have a disclosable pecuniary or other interest, unless a dispensation has been granted.
- 5.10. The council will aim to rotate the duties of members in these Regulations so that onerous duties are shared out as evenly as possible over time.
- 5.11. Any changes in the recorded details of suppliers, such as bank account records, shall be approved in writing by a Member.

6. INSTRUCTIONS FOR THE MAKING OF PAYMENTS

- 6.1. The council will make safe and efficient arrangements for the making of its payments.

- 6.2. Following authorisation under Financial Regulation 5 above, the council, a duly delegated committee or, if so delegated, the Clerk / RFO shall give instruction that a payment shall be made.
- 6.3. All payments shall be effected by cheque or other instructions to the council's bankers, or otherwise, in accordance with a resolution of council.
- 6.4. Cheques or orders for payment drawn on the bank account in accordance with the schedule as presented to council or committee shall be signed by two members of council in accordance with a resolution instructing that payment. A member who is a bank signatory, having a connection by virtue of family or business relationships with the beneficiary of a payment, should not, under normal circumstances, be a signatory to the payment in question. The clerk can be instructed to sign on behalf of the council.
- 6.5. To indicate agreement of the details shown on the cheque or order for payment with the counterfoil and the invoice or similar documentation, the signatories shall each also initial the cheque counterfoil and the invoice.
- 6.6. Cheques or orders for payment shall not normally be presented for signature other than at a council (including immediately before or after such a meeting). Any signatures obtained away from such meetings shall be reported to the council at the next convenient meeting.
- 6.7. If thought appropriate by the council, payment for utility supplies (energy, telephone and water) and any National Non-Domestic Rates may be made by variable direct debit provided that the instructions are signed by two members and any payments are reported to council as made. The approval of the use of a variable direct debit shall be renewed by resolution of the council at least every two years.
- 6.8. If thought appropriate by the council, payment for certain items (principally salaries) may be made by banker's standing order provided that the instructions are signed, or otherwise evidenced by two members are retained and any payments are reported to council as made. The approval of the use of a banker's standing order shall be renewed by resolution of the council at least every two years.
- 6.9. If thought appropriate by the council, payment for certain items may be made by BACS or CHAPS methods provided that the instructions for each payment are signed, or otherwise evidenced, by two authorised bank signatories, are retained and any payments are reported to council as made. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.
- 6.10. If thought appropriate by the council payment for certain items may be made by internet banking transfer provided evidence is retained showing which members approved the payment. All internet banking must be compliant with the bank security recommendations and compliant with these financial regulations. Failure to adhere to either is deemed gross misconduct.

- 6.11. Access to the online banking platform will be in accordance with the rules and regulations of the banking platform provider.
- 6.12. No employee or councillor shall disclose any PIN or password, relevant to the working of the council or its bank accounts, to any person not authorised in writing by the council or a duly delegated committee.
- 6.13. Regular back-up copies of the records on any computer shall be made and shall be stored securely away from the computer in question, and preferably off site.
- 6.14. The council, and any members using computers for the council's financial business, shall ensure that anti-virus, anti-spyware and firewall software with automatic updates, together with a high level of security, is used.
- 6.15. Where internet banking arrangements are made with any bank, the Clerk /RFO shall be appointed as the Service Administrator. The bank mandate approved by the council shall identify a number of councillors who will be authorised to approve transactions on those accounts. The bank mandate will state clearly the amounts of payments that can be instructed by the use of the Service Administrator alone, or by the Service Administrator with a stated number of approvals.
- 6.16. Access to any internet banking accounts will be directly to the access page (which may be saved under "favourites"), and not through a search engine or e-mail link. Remembered or saved passwords facilities must not be used on any computer used for council banking work. Breach of this Regulation will be treated as a very serious matter under these regulations.
- 6.17. Changes to account details for suppliers, which are used for internet banking may only be changed on written hard copy notification by the supplier and supported by hard copy authority for change signed by the Clerk /RFO and a member. A programme of regular checks of standing data with suppliers will be followed.
- 6.18. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the council. Transactions and purchases made will be reported to the council and authority for topping-up shall be at the discretion of the council].
- 6.19. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk / RFO and shall be subject to automatic payment in full at each month-end. Personal credit or debit cards of members or staff shall not be used under any circumstances.
- 6.20. The council will not maintain any form of cash float. All cash received must be banked intact. Any payments made in cash by the Clerk / RFO (for example for postage or minor stationery items) shall be refunded on a regular basis, at least quarterly.

7. PAYMENT OF SALARIES

- 7.1. As an employer, the council shall make arrangements to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation. The payment of all salaries shall be made in accordance with payroll records and the rules of PAYE and National Insurance currently operating, and salary rates shall be as agreed by council, or duly delegated committee.
- 7.2. Payment of salaries and payment of deductions from salary such as may be required to be made for tax, national insurance and pension contributions, or similar statutory or discretionary deductions must be made in accordance with the payroll records and on the appropriate dates stipulated in employment contracts, provided that each payment is reported to the next available council meeting, as set out in these regulations above. An independent professional payroll company will be employed to ensure full transparency of operation.
- 7.3. No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the council.
- 7.4. Each and every payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a separate confidential record (confidential cash book). This confidential record is not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:
 - a) by any councillor who can demonstrate a need to know;
 - b) by the internal auditor;
 - c) by the external auditor; or
 - d) by any person authorised under Audit Commission Act 1998, or any superseding legislation.
- 7.5. The total of such payments in each calendar month shall be reported with all other payments as made as may be required under these Financial Regulations, to ensure that only payments due for the period have actually been paid.
- 7.6. An effective system of personal performance management should be maintained for the clerk.
- 7.7. Any termination payments shall be supported by a clear business case and reported to the council. Termination payments shall only be authorised by council.
- 7.8. Before employing interim staff the council must consider a full business case.

8. LOANS AND INVESTMENTS

- 8.1. All borrowings shall be effected in the name of the council, after obtaining any necessary borrowing approval. Any application for borrowing approval shall be

approved by Council as to terms and purpose. The application for borrowing approval, and subsequent arrangements for the loan shall only be approved by full council.

- 8.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State (such as Hire Purchase or Leasing of tangible assets) shall be subject to approval by the full council. In each case a report in writing shall be provided to council in respect of value for money for the proposed transaction.
- 8.3. The council will arrange with the council's banks and investment providers for the sending of a copy of each statement of account to the Chairman of the council at the same time as one is issued to the Clerk/ RFO.
- 8.4. All loans and investments shall be negotiated in the name of the council and shall be for a set period in accordance with council policy.
- 8.5. The council shall consider the need for an Investment Strategy and Policy which, if drawn up, shall be in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.
- 8.6. All investments of money under the control of the council shall be in the name of the council.
- 8.7. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 8.8. Payments in respect of short term or long term investments, including transfers between bank accounts held in the same bank, or branch, shall be made in accordance with Regulation 5 (Authorisation of payments) and Regulation 6 (Instructions for payments).

9. INCOME

- 9.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.
- 9.2. Particulars of all charges to be made for work done, services rendered or goods supplied shall be agreed annually by the council, notified to the RFO and the RFO shall be responsible for the collection of all accounts due to the council.
- 9.3. The council will review all fees and charges at least annually, following a report of the Clerk.
- 9.4. Any sums found to be irrecoverable and any bad debts shall be reported to the council and shall be written off in the year.
- 9.5. All sums received on behalf of the council shall be banked intact as directed by the RFO. In all cases, all receipts shall be deposited with the council's bankers with such frequency as the RFO considers necessary.

- 9.6. The origin of each receipt shall be entered on the paying-in slip.
- 9.7. Personal cheques shall not be cashed out of money held on behalf of the council.
- 9.8. The RFO shall promptly complete any VAT Return that is required. Any repayment claim due in accordance with VAT Act 1994 section 33 shall be made at least annually coinciding with the financial year end.
- 9.9. Where any significant sums of cash are regularly received by the council, the RFO shall take such steps as are agreed by the council to ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control such as ticket issues, and that appropriate care is taken in the security and safety of individuals banking such cash.
- 9.10. Any income arising which is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the council (to meet expenditure already incurred by the authority) will be given by the Managing Trustees of the charity meeting separately from any council meeting (see also Regulation 16 below).

10. ORDERS FOR WORK, GOODS AND SERVICES

- 10.1. An official order or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained. Orders will be subject to these regulations.
- 10.2. Order books shall be controlled by the RFO.
- 10.3. All members and officers are responsible for obtaining value for money at all times. The clerk/ RFO issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining three or more quotations or estimates from appropriate suppliers, subject to any *de minimis* provisions in Regulation 11.1 below.
- 10.4. A member including the chairman may not issue an official order or make any contract on behalf of the council.
- 10.5. The RFO shall verify the lawful nature of any proposed purchase before the issue of any order, and in the case of new or infrequent purchases or payments, the RFO shall ensure that the statutory authority shall be reported to the meeting at which the order is approved so that the minutes can record the power being used.

11. CONTRACTS

11.1. Procedures as to contracts are laid down as follows:

- a. Every contract shall comply with these financial regulations, and no exceptions shall be made otherwise than in an emergency provided that this regulation need not apply to contracts which relate to items (i) to (vi) below:
 - i. for the supply of gas, electricity, water, sewerage and telephone services;
 - ii. for specialist services such as are provided by solicitors, accountants, surveyors and planning consultants;
 - iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
 - iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the council;
 - v. for additional audit work of the external auditor up to an estimated value of £500 (in excess of this sum the Clerk /RFO shall act after consultation with the Chairman and Vice Chairman of council); and
 - vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.
- b. Where the council intends to procure or award a public supply contract, public service contract or public works contract as defined by The Public Contracts Regulations 2015 (“the Regulations”) which is valued at £25,000 or more, the council shall comply with the relevant requirements of the Regulations².
- c. The full requirements of The Regulations, as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works contract which exceed thresholds in The Regulations set by the Public Contracts Regulations 2015 (which may change from time to time)³.
- d. When applications are made to waive financial regulations relating to contracts to enable a price to be negotiated without competition the reason shall be embodied in a recommendation to the council.
- e. Such invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases. The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post. Each

² The Regulations require councils to use the Contracts Finder website to advertise contract opportunities, set out the procedures to be followed in awarding new contracts and to publicise the award of new contracts

³ Thresholds (estimated value excluding VAT) applicable from 1 January 2022 are:

- a. For public supply and public service contracts £213,477
- b. For public works contracts £5,336,937

tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract.

- f. All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of council.
- g. Any invitation to tender issued under this regulation shall be subject to Standing Orders 18 and shall refer to the terms of the Bribery Act 2010.
- h. When it is to enter into a contract of less than £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk /RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £5,000 and above £1000 the Clerk /RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 above shall apply.
- i. The council shall not be obliged to accept the lowest or any tender, quote or estimate.
- j. Should it occur that the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, provided that the specification does not change, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision making process was being undertaken.

12. PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS (PUBLIC WORKS CONTRACTS)

- 12.1. Payments on account of the contract sum shall be made within the time specified in the contract by the RFO upon authorised certificates of the architect or other consultants engaged to supervise the contract (subject to any percentage withholding as may be agreed in the particular contract).
- 12.2. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments. In any case where it is estimated that the total cost of work carried out under a contract, excluding agreed variations, will exceed the contract sum of 5% or more a report shall be submitted to the council.
- 12.3. Any variation to a contract or addition to or omission from a contract must be approved by the council and Clerk to the contractor in writing, the council being informed where the final cost is likely to exceed the financial provision.

13. ASSETS, PROPERTIES AND ESTATES

- 13.1. The Clerk shall make appropriate arrangements for the custody of all title deeds and Land Registry Certificates of properties held by the council. The RFO shall ensure a record is maintained of all properties held by the council, recording the location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held in accordance with Accounts and Audit Regulations.
- 13.2. No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, save where the estimated value of any one item of tangible movable property does not exceed £250.
- 13.3. No real property (interests in land or buildings) shall be sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate at a public meeting).
- 13.4. No real property (interests in land or buildings) shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).
- 13.5. Subject only to the limit set in Regulation 14.2 above, no tangible moveable property shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council with a full business case.
- 13.6. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

14. INSURANCE

- 14.1. Following the annual risk assessment (per Regulation 17), the clerk/RFO shall effect all insurances and negotiate all claims on the council's insurers.
- 14.2. The clerk/RFO shall keep a record of all insurances effected by the council and the property and risks covered thereby and annually review it.

- 14.3. The RFO shall be notified of any loss liability or damage or of any event likely to lead to a claim, and shall report these to council at the next available meeting.
- 14.4. All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined annually by the council, or duly delegated committee.

15. CHARITIES

- 15.1. Where the council is sole managing trustee of a charitable body the Clerk /RFO shall ensure that separate accounts are kept of the funds held on charitable trusts and separate financial reports made in such form as shall be appropriate, in accordance with Charity Law and legislation, or as determined by the Charity Commission. The Clerk /RFO shall arrange for any audit or independent examination as may be required by Charity Law or any Governing Document.

16. RISK MANAGEMENT

- 16.1. The council is responsible for putting in place arrangements for the management of risk. The Clerk / RFO shall prepare, for approval by the council, risk management policy statements in respect of all activities of the council. Risk policy statements and consequential risk management arrangements shall be reviewed by the council at least annually.
- 16.2. When considering any new activity, the Clerk /RFO shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the council.

17. SUSPENSION AND REVISION OF FINANCIAL REGULATIONS

- 17.1. It shall be the duty of the council to review the Financial Regulations of the council from time to time. The Clerk shall make arrangements to monitor changes in legislation or proper practices and shall advise the council of any requirement for a consequential amendment to these Financial Regulations.
- 17.2. The council may, by resolution of the council duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations provided that reasons for the suspension are recorded and that an assessment of the risks arising has been drawn up and presented in advance to all members of council.

* * *

Notes to the Model.

Stated dates or months may be changed to suit local circumstances.

[square brackets] This part may be deleted if not relevant. An alternative may have been provided.

Where the word “regularly” is used in the text it is for the individual council to set the required interval, monthly, quarterly, or half-yearly. This period should never exceed 12 months.

The value inserted in square brackets in [...] any of the paragraphs (other than the EU Procurement and Public Contract Regulations 2015 thresholds referred to in 11.1(k)) may be varied by the council and should be reviewed regularly and confirmed annually by the council.

The appropriate approved list referred to in paragraph 11.1 (b) shall be a list drawn up by the Clerk and approved by council but, normally shall be based on the list maintained by the District Council for such works, if such list is maintained. In the absence of an appropriate list, the words in square brackets should be omitted.

Every effort has been made to ensure that the contents of this document are correct at time of publication. The National Association of Local Councils (NALC) cannot accept responsibility for errors, omissions and changes to information subsequent to publication.

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