



MINUTES of the PARISH COUNCIL MEETING held on Monday 02 June 2025 commencing at 7.30pm held at Tattingstone Village Hall.

LIST OF ABBREVIATIONS USED INCLUDED AT APPENDIX B

PRESENT: Cllr D Clarke, Cllr D Hawes, Cllr J Lee, Cllr A Mendel (Chair), Cllr S Page, and Cllr B Stennett.

Also in attendance: 3 members of the public.

01 OPENING

Cllr Mendel declared the meeting open at 7.30pm and thanked all for attending. A statement was read out by the Chair indicating that, in accordance with legislation, the public and councillors were permitted to film, record, photograph or use social media in order to report on the proceedings of the meeting, providing permission has been sought from the Clerk and/or Chair.

02. APOLOGIES FOR ABSENCE

To note and approve apologies received – Cllrs noted and approved apologies received from Cllrs Abbott & Plumbly, County Councillor Harley and District Councillor Potter.

03. DECLARATIONS OF INTEREST

- (a) To receive declarations of disclosable pecuniary interests and other registerable interests as detailed in Appendix B of the LGA Model Code of Conduct -no declarations were received.
- (b) To receive notifications of gifts of hospitality exceeding £50 – none submitted.
- (c) To note the determination of requests for dispensations for items on the agenda under discussion – none requested

04. MINUTES

To consider and approve the minutes of the previous Parish Council meeting held on 6th May 2025 –

Cllr Lee proposed that Council approve the minutes as a true and accurate record of the proceedings that took place with the above note, seconded by Cllr Hawes - aif. The Chair signed a copy of the agreed minutes.

05. REPORTS FOR INFORMATION

No written reports were received due to absence.

06. CLERK'S REPORT

- (a) Actions were noted.
 - Cllr Page enquired about progress with hedge cutting quotes. Only two quotes have been obtained, with a third still being sought.
- (b) To note correspondence received in March 2025.
 - 1) Email from resident re. CIL funds & playing field



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Cllr Page proposed investigating the necessary legal route to get the playing field registered with Land Registry, with Cllr Stennett seconding and all in favour. All work will be carried out in conjunction with the Playing Field Committee.

- 2) SALC Local Councillor magazine
FIO
- 3) Emails from Highways re. Orwell Bridge works
FIO
- 4) NSIP Update May 2025 with BMSDC response and latest map (see also Paper 6b.1 (4))
FIO
- 5) Suffolk Wildlife Trust event update
FIO
- 6) Link to BMSDC survey for Listed Building applications
The Clerk to prepare a response that the Parish Council are broadly supportive of this initiative.
- 7) SALC News Bulletin
FIO
- 8) SALC Nature Survey
Cllr Lee will compile the information from Neighbourhood Development Plan responses and submit a response.
- 9) Email from BMSDC re. LGR workshops (see also Papers 6b.1 (9))
No survey response until further information available
Cllrs Lee & Mendel to attend workshops, dependent on dates issued
- 10) Email from BMSDC re. LGR meeting & survey
Cllr Mendel & the Clerk to attend
No response to survey until more information available
- 11) Transport East Behaviour Report
FIO
- 12) Invitation to SALC's Babergh Forum
Cllr Mendel to attend (Clerk to book space)
- 13) BMSDC Consultation on Changes to CIL Funding
No PC response

- (c) Peninsula Alliance meeting minutes were attached as a paper.

Village sign – one quote is in progress (also for the damaged dog waste bin) pending further details of the post's height and method of fixing to the sign itself

Playing field pavilion roof cost was covered by an external charity so the £500 donation is to be returned

School sign – enquiries made into the cost of installing a sign on the A137

07. PUBLIC FORUM

- (a) To receive questions and matters of concern from members of the public in attendance on items on the agenda submitted –
 - None.
- (b) To receive comments or questions relating to Tattingstone in particular –
 - A resident provided an update on some areas of private hedging that had been cut, so no longer obscured the road.



- (c) To receive questions and comments submitted in writing/email for future consideration by the Council – nothing raised

08. FINANCE REPORT

- (a) To note the balance of accounts as at 27th May 2025.
The balances were as follows:
- Lloyds Account: £14,221.94
 - Lloyds Savings Account: £35,065.99
- (b) To approve the accounts paid since the last meeting and accounts awaiting payment including forthcoming payments together with the receipts received since the last meeting.
Cllr Stennett proposed and Cllr Lee seconded that the payments detailed should be ratified and agreed – aif.
- (c) To consider any requests for financial support received from local people or groups –
- Grant request for £300 from Lighthouse Women's Aid
Councillors agreed to pay the amount of £150
- (d) To receive the Bank Reconciliation for the period ending 31.03.25.
Considered and approved, aif
- (e) To consider and approve the completion of the Annual Governance Statement (section 1) for the year ending 31 March 2025 as per the Annual Governance and Accountability Return (AGAR)
Received and approved, aif
- (f) To consider and approve the Accounting Statements for the year ending 31 March 2025 as transposed onto the AGAR
Considered and approved, aif
- (g) To note and approve the dates of the Exercise of Public Rights
Noted and approved
- (h) To approve the amended CIL report for 2024/25
Approved, aif
- (i) To note a VAT reclaim has been submitted for the period 01.04.2024-31.03.2025 at a value of £1123.36
Noted

09. PLANNING MATTERS

- (a) To consider and agree a response to the following planning matters related to Tattingstone
None received
- (b) To note the following decision notices received:
None made

10. VILLAGE MATTERS

- (a) To receive an update from the Playing Field Representative
Cllr Page reported that the Village Hall & Playing Field Committee met on the 30th May 2025 for their AGM, which was summarised at the Annual Parish Meeting. Local groups using the Village Hall presented reports, the Village Hall's finances are in a good state with plans to spend surplus funds but the roof repair still needs to be carried out.
The Playing Field Committee reported good use of the playing field and a current surplus in finances to be spent over the remaining year. Plans for the fete are well underway, with a new date



of July after last year's fete suffered due to weather conditions. Thanks were given to Jane Ward & Gwen Lynch for their long service to the Tennis Club.
Going forward, Playing Field Committee finances will be reported to the Parish Council by the representative.

11. ANTI-SOCIAL BEHAVIOUR

- (a) Councillors noted advice received from Tattingstone's local Police Constable, Katie Jarrett, and Peter Watson, Community Safety Officer at BMSDC. Advice focussed on evidence-gathering.
- (b) Cllr Page will write to Speed Watch to enquire about the capability of their cameras.
Clerk to write to Suffolk Highways regarding speed bumps or other traffic calming measures.

12. RE-CONSULTATION OF REGULATION 25 APPLICATION

Councillors resolved to respond with their objection as per previous consultations.

13. VEXATIOUS CORRESPONDENCE

Councillors voted to implement the policy, with the majority in favour.

16. DATES OF FORTHCOMING MEETINGS

- (a) Parish Council meeting – Monday 07 July 2025, 7.30pm

The meeting closed at 8.46 pm.

SIGNED.....DATED..... TATTINGSTONE Parish Council



ACTIONS

MONTH	MINUTE NO.	ACTION	WHO
Jun	6(a)	Obtain third quote for hedge cutting	RBN
Jun	6(b).1	Make enquiries for registering the playing field	RBN
Jun	6(b).6	Respond to the Listed Building consultation	RBN
Jun	6(b).8	Compile the information from Neighbourhood Development Plan responses and submit a response to Suffolk Wildlife	JL
Jun	6(b).10	Book 2 spaces for the LGR meeting with BMSDC	RBN
Jun	6(b).12	Book Am onto SALC Babergh Forum	RBN
	6(c)	Continue getting village sign repair quotes	RBN
Jun	11	Write to Speed Watch to enquire about the capability of their cameras.	SP
Jun	11	Write to Suffolk Highways regarding speed bumps or other traffic calming measures.	RBN
Jun	12	Reiterate objection to SCC/0105/22B	RBN
Jun	13	Implement Vexatious Correspondence policy	RBN



APPENDIX A – List of common abbreviations used.

Aif	All in favour
AGAR	Annual Governance and Accountability Return
APM	Annual Parish Meeting
APCM	Annual Parish Council Meeting
ASB	Anti-social Behaviour
BACS	Bankers Automated Clearing Services
BDC	Babergh District Council
BLC	Brantham Leisure Centre
BMCIC	Brantham Management Community Interest Company
BOS	Brantham Open Spaces Group
BMSDC	Babergh & Mid Suffolk District Council
BPC	Brantham Parish Council
CEP	Community Emergency Plan
CAS	Community Action Suffolk
Chq	Cheque
Clr	Councillor
Cttee	Committee
DCLG	Department of Communities and Local Government
FC	Finance Committee
FOI	Freedom of Information
FR	Financial Regulations
GPoC	General Power of Competence
HMRC	Her Majesty's Revenue and Customs
LPA	Local Planning Authority
LPF	Lower Playing Field
LSC	Legal Sub Committee
NHS	National Health Service
NDP	Neighbourhood Development Plan
NP	Neighbourhood Plan
PC	Parish Council
PCSO	Police Community Support Officer
RFO	Responsible Finance Officer
RFSC	Recreation, Footpaths and Services Committee
SALC	Suffolk Association of Local Councils
SCC	Suffolk County Council
SID	Speed Indicator Device
SLA	Service Level Agreement
SNT	Safer Neighbourhood Team
SO	Standing Order
TPO	Tree Preservation Order
VAS	Vehicle Activated Sign
VCSE	Voluntary, Community and Social Enterprise Organisations
HMC	Village Hall Management Committee

July 2025

County Councillor's Parish Report

Cllr Simon Harley, Peninsula Division

simon.harley@suffolk.gov.uk
07955 434409

Funding for Local Government Reorganisation and Devolution

On Tuesday 17 June, Cabinet approved allocating £1.9m from council reserves towards the cost of work the council needs to undertake to set up the new mayoral authority with Norfolk County Council and to prepare its business case for a single unitary council, which needs to be submitted to the government in September. Mayoral elections are due to be held in May 2026, with the mayoral authority set up a few months earlier, in February. The government has provided £1m towards the costs of the mayoral authority, which Suffolk County Council and Norfolk County Council have agreed to split between them. The government has also allocated £290k for Suffolk towards Local Government Reorganisation (LGR), which is to be shared with the other councils who are also preparing their proposals for the government to consider in September. The council is not planning to use all of the £1.9m from reserves, which it is allocating as the financial outturn for 2024-25 was better than expected – it just wants to put aside some money it can use if necessary. The costs of setting up the mayoral authority and reorganising local councils is more likely to be tens of millions; it is the potential long-term savings that makes the process worthwhile to the government, who provide council funding.

Raising Educational Attainment in Suffolk

On Tuesday 24 June, the council's Education and Children's Services Scrutiny Committee considered the educational attainment of children in the county and how to improve it, as Suffolk is currently below national attainment figures at Key Stage 2 (year 6) and at Key Stage 4 (year 11). The council works closely with headteachers and the leaders of multi-academy trusts (MATs) so that schools can learn from each other via the Suffolk Education Partnership, which was established in January 2023. The Department for Education's RISE (Regional Improvement in Standards and Excellence) programme also undertakes targeted work with schools to help them improve grades, and council officers in the education team also provide support to all local authority-maintained schools, with mentoring and advice for governing bodies. Support is also offered to academy schools, although they do not have to engage with it; while the council still has statutory responsibility for school improvement for all of Suffolk, academies receive their funding directly from the government and not from local authorities. The meeting also noted that Suffolk still receives a low level of funding compared to other counties, and council leaders regularly lobby the government for fairer funding.

Suffolk Libraries Changes to Suffolk Community Libraries

From the 1 June, libraries across the county were taken back in-house by Suffolk County Council at the end of the contract with Suffolk Libraries, who had been running the libraries since 2012. This was a controversial decision which attracted a lot of public and press interest, including a petition against it which was signed by over 20,000 people. The new name for the service is Suffolk Community Libraries, with new branding, but the council's political administration has given assurances that all current libraries will remain open, with no reduction in opening hours.

Local Businesses Celebrate Carbon Reduction

On 11 June, the council held its annual Carbon Charter event to recognise local businesses for their efforts at carbon reduction. The awards were set up by the council in 2010 and since that time more than 500 businesses of all sizes have been given Carbon Charter awards for taking action on climate, reducing their carbon emissions or developing green spaces. Speakers at the event included CNH Tractors, Groundwork East and Home Farm Nacton, and prizes were given to Suffolk Chamber of Commerce, Shepherd Engineering, Kelling Heath Holiday Park and Woodhill Park. If you are a business owner and want to find out about how to reduce carbon and make your enterprise more environmentally friendly, please visit www.carboncharter.org

Council Gains £8m for Bus Service Improvements

Suffolk County Council has been awarded a grant of £8m from the Department for Transport to fund new and enhanced bus services across the county. The new funding from the government's Local Authority Bus Grant can be used for the following:

- £2,805,076 revenue funding for new or enhanced services
- £5,229,805 capital funding for new and improved bus stops, bus stations or vehicle upgrades

The council plans to use the money to improve bus priority on congested streets, upgrade the Real Time Passenger Information system (giving live updates in bus arrival times), and improve bus stops and routes. It will also use some of the money to look into the journeys people take with a view to creating more innovative fare offers in future and get more people to use bus services. Previous funding has been used for projects such as the first Sunday and evenings service between Bury St Edmunds and Sudbury in over 20 years, and direct links from Haverhill and Mildenhall to West Suffolk Hospital. Details of successful local bids for the funding will be posted on the Suffolk on Board website, and if you are interested in putting forward a bid for future funding, you can find information on how to do that here: <https://www.suffolkonboard.com/news/2024/06/bus-service-improvement-plan-where-should-the-money-be-spent/>

Flood Team Wins Local Government Chronicle Award

The council's Flood Investigations and Grants Team are celebrating after winning a national award for its work supporting the communities affected by flooding caused by Storm Babet in October 2023. The team, which was set up in the immediate aftermath of the storm to help flood victims to apply for grants, won the Local Government Chronicle (LGC) award for Small Team of the Year at a recent awards ceremony at Grosvenor House in London. Over 900 homes and businesses were affected by Storm Babet, which caused the worst flooding in Suffolk for more than 70 years.

Social Media and Helpful Links

Follow us on:

Twitter - [Suffolk Green, Lib Dem & Independent Group \(@SuffolkGLI\) / Twitter](#)

Instagram – https://www.instagram.com/suffolkgli_group/

Facebook - [Suffolk GLI - Green, Liberal Democrat & Independent Group | Facebook](#)

Website - [Suffolk Green, Liberal Democrat and Independent Group – The GLI Group at Suffolk County Council \(suffolkgli.wordpress.com\)](#)

Cost of Living help and advice:

<https://infolink.suffolk.gov.uk/kb5/suffolk/infolink/family.page?familychannel=6> Benefits advice

and support: <https://infolink.suffolk.gov.uk/kb5/suffolk/infolink/adult.page?adultchannel=0>

Flood preparation advice: <https://www.suffolk.gov.uk/suffolk-fire-and-rescue-service/fire-and-rescue-safety-advice-in-the-community/what-to-do-in-a-flood>

<https://suffolkprepared.co.uk/get-prepared/risk-advice/flooding/>

Flood recovery advice and support: <http://www.suffolk.gov.uk/about/flood-recovery-information-for-suffolk>



TATTINGSTONE

Parish Council

Laburnham Cottage
Stowupland Road
Stowmarket IP14 5AW

Rachel Belcher-Nairn
Clerk to the Council

07713 864505
clerk@tattingstoneparishcouncil.gov.uk

Paper submitted by the Clerk to the Council in advance of the Parish Council meeting on 07 July 2025

Parish Clerk's Report – July 2025

a) To review actions from the previous meeting

MONTH	MINUTE NO.	ACTION	WHO
Jun	6(a)	Obtain third quote for hedge cutting <i>Query sent</i>	RBN
Jun	6(b).1	Make enquiries for registering the playing field <i>Enquiry made (see below)</i>	RBN
Jun	6(b).6	Respond to the Listed Building consultation <i>Completed</i>	RBN
Jun	6(b).8	Compile the information from Neighbourhood Development Plan responses and submit a response to Suffolk Wildlife <i>Completed</i>	JL
Jun	6(b).10	Book 2 spaces for the LGR meeting with BMSDC <i>Completed</i>	RBN
Jun	6(b).12	Book Am onto SALC Babergh Forum <i>Completed</i>	RBN
	6(c)	Continue getting village sign repair quotes <i>Ongoing, see below</i>	RBN
Jun	11	Write to Speed Watch to enquire about the capability of their cameras. <i>Completed</i>	SP
Jun	11	Write to Suffolk Highways regarding speed bumps or other traffic calming measures. <i>Completed</i>	RBN
Jun	12	Reiterate objection to SCC/0105/22B <i>Completed (via email)</i>	RBN
Jun	13	Implement Vexatious Correspondence policy <i>Completed</i>	RBN

b) To receive items of correspondence

Please see Paper 6b.1

c) To receive an update from the Clerk on any other Council issues

- Quote for repair to Church Road dog bin:
 - 1) To reset wooden post and band dog bin to post, including banding brackets specific to dog bin £75 + VAT
 - 2) To supply and install galvanised metal post, supply brackets specific to dog bin and band to post £115 + VAT
- Village sign
 - o Quote A attached as Paper 6c
 - o two contractors have been provided with information about the sign, waiting for quotes to be returned

- The £500 donated to the playing field for the pavilion roof is to be used for the fete entertainer as this amount hadn't been transferred
- The internal audit has been completed and included as paper 8e. All relevant paperwork has been sent to the external auditor, PKF Littlejohn.
- Enquiry sent to Birketts for registering the playing field. A similar exercise cost another Parish Council £360 (via another solicitor).
- The Peninsula Alliance is meeting to discuss a Peninsula response to LGR, having been briefed by both Babergh District and Suffolk County Councils. Councillors to discuss and formulate a response.

CORRESPONDENCE

- 1) BMSDC Email re. Community Governance Review
To consider and decide a response
- 2) Email from BMSDC re. Licensing changes
To decide a response, if any
- 3) BMSDC June Update
For Information Only
- 4) NSIP Update
FIO (spreadsheet available on request)
- 5) SALC Climate Survey
To decide a response, if any
- 6) BMSDC Changes to Online Mapping
FIO
- 7) Suffolk Community Awards
FIO (individuals can make nominations)
- 8) EB Passenger Group Minutes
FIO
- 9) Suffolk County Council LGR Survey
To decide a response, if any
- 10) Highways Orwell Bridge Update
FIO
- 11) SALC News Bulletin
FIO (note remote meetings info)
- 12) Invitation to SCC Briefing
To let the Clerk know if you would like to attend
- 13) Highways Orwell Bridge Update
FIO
- 14) SALC AGM Livestream link
FIO
- 15) Highways notification re. A137
FIO

1.

Dear Parish/Town Clerk/Chair,

Please find attached information and guidance pertaining to the upcoming community governance review.

Should the parish/town wish to make a submission please pay attention to the section on 'Submission requirements', the submission window will open from **27 October** 2025 to **7 November** 2025.

Kindly note that no boundary changes will be considered at this time due to local government reorganisation.

For any queries about the community governance review, please address them to cgr@baberghmidsuffolk.gov.uk

The community governance review webpage will be updated closer to the commencement of the exercise.

Kind regards,

Community Governance Review

Parish and Town invitation to submit community governance request

A review of parishes under the Local Government and Public Involvement in Health Act 2007

Background

Government guidance states it is good practice to conduct a full community governance review (CGR) every 10 to 15 years. Babergh conducted a District wide Community Governance Review in 2022 following the conclusion of the Local Government Boundary Commission for England's (LGBCE) review of Suffolk County Council division boundaries. However, the district has recently witnessed a rise in interest from parish/town councils for a new community governance review.

Due to local government reorganisation (LGR) this review will not include any requests involving boundary amendments but will consider the other CGR arrangements in the interest of forward planning.

What is a community governance review?

Community governance reviews provide councils with an opportunity to make changes to community governance arrangements to ensure that they provide for cohesive

communities, improved community engagement, better local democracy and result in improved effective and convenient delivery of local services.

A CGR is a legal process whereby the Council can consider the following:

- creating, merging, altering or abolishing parishes
- the naming of parishes and the style of any new parishes
- the electoral arrangements for parishes, that is the ordinary year of election, council size (the number of parish councillors) and parish warding
- grouping of parishes under a common parish council or de-grouping of parishes.

A CGR must reflect the identities and interests of communities and should take account the impact of community governance arrangements on community cohesion and the size, population and boundaries of a local community or parish.

Who will undertake this review?

Babergh District Council is responsible for undertaking CGRs within their respective areas. The Council features a working group (The CGR Working Group) to oversee the review process.

The lead officer for the review is David Connors, Head of Service for Land and Property Gazetteer (LLPG), Land Charges and Electoral Services. All correspondence will be handled through the community governance email address:

cgr@baberghmidsuffolk.gov.uk

Why conduct a review now

It is important that prior to the elections in 2027 parish councils are offered the opportunity to request CGRs, another opportunity will not be afforded before local government reorganisation.

Note: following the creation of the new local governance structure(s), it is likely that a full CGR will again be carried out for the new authority area(s), either prior to or in response to a full LGBCE boundary review which will be carried out in the first 4-year term of the council.

Areas under review

The review includes the following aspects of community governance arrangements for existing parishes:

- to consider the names and styles of any existing parish council
- to consider the number of councillors to be elected to any existing parish council
- to consider any grouping arrangements*
- to consider any merger requests*
- to consider dissolution under the Local Government and Public Involvement in Health Act 2007

* Grouping and merger requests will be considered in context to future possible unitary

warding arrangements. Current parish, district, county and parliamentary boundaries can be found on the ordnance survey website: <https://www.ordnancesurvey.co.uk/election-maps/gb/>

Submission requirements

- The request must state the parish/town area
- The request must define purpose of the community governance request
- For grouping/merging arrangements, the request must be paired with a request from the other parish council.
- For any styling requests, proposals must include reference material.
- It is advised that councils include as much detail as possible in the reasoning behind the request.

Submission Window

Parish and Town Councils wishing to take part in the community governance review process are asked to submit their requests from **27 October** 2025 to **7 November** 2025, to the community governance email address: cgr@baberghmidsuffolk.gov.uk

Validation Process

The review will not automatically mean there will be changes but will examine whether there is a **case for change**. The Council will not seek a particular solution at this stage. It wishes to test views and assess what solutions are the right ones to pursue with each individual parish.

To this end, valid initial submissions from councils will feature in the first consultation without recommendation. Draft recommendations will be made on the basis of this initial consultation and further consultation will be held on the draft recommendations.

The review will not consider issues involving principal and parish area boundaries, or any issues which were included and resolved as part of the reviews undertaken by the Council in the previous two years due to the moratorium period, as listed:

- Lawshall
- Sudbury

Consultation

The Council will publicise the review by displaying a notice at the Council office in Endeavour House and on the Council website. The Council will consult widely on the review including but not limited to:

- local government electors or residents of the district
- parish and town councils
- parish meetings
- district councillors
- county councillors
- Members of Parliament
- residents associations
- local businesses
- local public and voluntary organisations

- Suffolk Association of Local Councils

The Council is required to consult on the recommended changes to parish arrangements and will undertake consultation which is proportionate to the issue being consulted on to ensure that any person or body who has an interest in the issue, or is affected by the issue, has an opportunity to submit their views.

The CGR working group will oversee the public engagement strategy to ensure that this is robust and proportionate. The intention at this stage is to publicise through social media channels, email correspondences where available, and a combination of physical and web notices in liaison with parish and town councils.

Before making any recommendation or publishing final proposals the CGR working group will take full account of the views and suggestions put forward by local people and organisations and will comply with the statutory consultation requirements by:

- consulting local government electors and other persons or bodies which appear to the Council to have an interest in the review (see above)
- taking into account any representations received in connection with the review
- notifying consultees of the outcome of the review, and
- publishing all decisions taken and the reasons for such decisions.

Information about each stage of the review will be published on the Council website and will be made available for inspection at Endeavour House, 8 Russell Road, Ipswich, IP1 2BX. Public libraries and parish and town councils are also encouraged to make information available where facilities are available. Press releases and other publicity will be issued where appropriate.

Indicative timeline and key stages

Stage	Action	Dates
Authorisation	Council resolves to undertake CGR Terms of reference approved	Full Council – 21 October 2025
Commencement	Notice of review and ToR published	24 October 2025
Stage One	Initial submissions invited on future arrangements in accordance with terms of reference	27 October 2025 – 7 November 2025
Stage Two	Consideration of submissions received	November 2025
Stage Three	Consultation on the valid submissions	8 December 2025 – 23 January 2026
Stage Four	Draft recommendations prepared	January – February 2026
Stage Five	Draft recommendations published for further consultation	16 February 2026 – 27 March 2026
Stage Six	Working Group recommendations prepared for full Council in March	March – June 2026 *delay from scheduled elections in May
Stage Seven	Full Council to consider the recommendations of the Working Group. If approved the recommendations are published for a final comment period.	Full Council – June/July 2026
Stage Eight	Any final comments considered by Council, with resolution to make any necessary re-organisation order(s)	Full Council – August/September 2026
Stage Nine	Re-organisation order made	As soon as practicable after publication of final recommendations

The Community Governance Order made following the CGR will, for administrative and financial reasons take effect on 1 April 2027. Electoral arrangements will come into force at the first elections to any new parish council following the making of the order.

Considerations

Legislation

Legislation requires that the Council must ensure that community governance within the area:

- reflects the identities and interests of the communities in the area, and
- be effective and convenient and takes into account any other arrangements for the purpose of community representation or engagement in the area.

In considering proposals for change, the Council will take the following into account:

- a strong, inclusive community and voluntary sector
- a sense of civic values, responsibility and pride
- a sense of place – a place with a ‘positive’ feeling for people and local distinctiveness
- reflective of the identities and interests of the community in that area
- the impact of community governance arrangements on community cohesion, and
- the size, population and boundaries of a local community or parish.

Electorate forecasts

- When considering the electoral arrangements of the parishes in the area the Council must consider any likely future change in the number or distribution of electors within five years from the day the review commences.
- The review will use the latest electorate figures available at a parish level together with the estimated delivery of new dwellings within the five-year period taken from the Council's most recent Five-Year Housing Land Supply Statement.
- This information will be included as part of the draft and final recommendations.

Parish names and alternative styles for parishes

- The Council will endeavour to reflect existing or historic place names and will consider any ward names proposed any local interested parties. The Council will be mindful of Section 75 of the Local Government Act 1972 with regards to changing the name of a parish and subsequent notification and to Sections 87 and 88 of the 2007 Act and related guidance.
- Alternative styles for parishes were introduced by the 2007 Act which could replace the 'parish' style – community, neighbourhood or village. Town status continues to be available to a parish (S247 of the Local Government Act 1972) but for as long as a parish has an alternative style it will not be able to have the status of a town and vice versa.
- At the request of a parish, the Council as principal authority can change the name of a parish to reflect the style adopted.
- If an existing parish is under review the Council will make recommendations as to whether the geographical name of the parish should change but it will be for the parish council or meeting to resolve whether the parish should have one of the alternative styles or retain the 'parish' style.

Parish boundaries

- No parish boundaries will be considered in the duration of this community governance review.

Council size (number of councillors)

- The minimum number of parish councillors that a council can have is five. A quorum for a parish council is three or a third, whichever is the greater number.
- National research guidance suggests the following levels of representation for parish councils:

Electorate	Councillor allocation
Less than 500	5 – 8
501 - 2,500	6 - 12
2,501 - 10,000	9 - 16
10,001 - 20,000	13 - 27
Greater than 20,000	13 - 31

- Government guidance is that each area should be considered on its own merits having

regard to population, geography and the pattern of communities. The Council will pay particular attention to existing levels of representation and existing council sizes which have stood the test of time.

- In considering requests to change the number of councillors on any individual parish council the Council will review the electoral history for the parish including the number of contested elections that have been held, the number of vacant seats following normal parish elections (every four years) and the history of co-options (that is has the parish council been able to fill vacancies).

Parish warding

- Warding arrangements will not be considered in the duration of this community governance review.

Reorganisation of Community Governance Orders and commencement

- The review will be completed when the Council authorises completion of any necessary Reorganisation of Community Governance Order.
- Copies of the order, supporting documents setting out the reasons for the decisions taken will be placed on deposit at Endeavour House, 8 Russell Road, Ipswich, IP1 2BX, and on the Council website. They will be publicised in accordance with the requirements of the 2017 Act. All parishes will be notified of the outcomes of the review.
- Copies of the Reorganisation of Community Governance Order will be sent to:
 - the Secretary of State for Levelling Up, Housing and Communities
 - the Local Government Boundary Commission for England
 - the Office of National Statistics
 - the Director General of the Ordnance Survey
 - Suffolk County Council
 - the Audit Commission
 - Suffolk Association of Local Councils

Representations

The Council welcomes representation during the specified consultation stages as set out in the timetable from any person or body who may wish to comment or make proposals on any aspect of the matters included within the review.

Representations can be made in the following ways:

- By email: cgr@baberghmidsuffolk.gov.uk
- By post: Community Governance Review, Endeavour House, 8 Russell Road, Ipswich, IP1 2BX

Further information

All information pertaining to the 2025 review will become viewable via the CGR webpage:

<https://www.babergh.gov.uk/community-governance-review>

2.

Good afternoon,

Babergh and Mid Suffolk District Council is reviewing its Licensing Policy for 2026- 2031, and we want to hear from residents, businesses and key organisations. We would value your feedback as it will help shape how licensing decisions are made in the districts over the next few years.

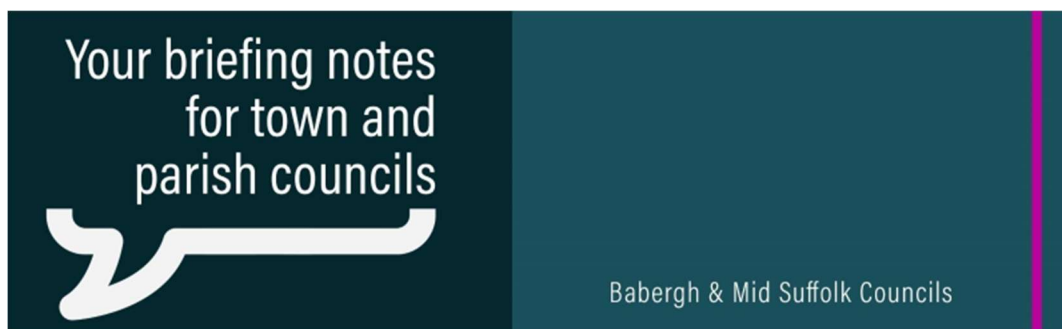
You can participate in the consultation from **30 May 2025 to 11 July 2025** by providing your views on the draft policy. The Council will review all feedback and may amend the policy to reflect the concerns and suggestions raised.

The draft policy and a summary of changes are attached and are also available for viewing via our website:

- Babergh: <https://babergh.gov.uk/w/licensing-policy-review>
- Mid Suffolk: <https://www.midsuffolk.gov.uk/w/licensing-policy-review>

Thank you for your consideration.

3.



District and Borough Councils' clear message to communities: "Let's shape the future of Suffolk together!"

Suffolk's five district and borough councils are launching a county-wide survey asking people for their views on the future of vital local government services. Make sure you [take the survey](#) yourself and share it with your community. We will also be sending promotional materials to each clerk and would be grateful for your support in encouraging local residents to have their say.

Newly elected leader on ambitious plans and the need for innovative successor councils

The newly elected leader of Babergh District Council says there is a 'long and ambitious list' for the district ahead of major changes to local councils in the next three years.

Babergh District Council's new Chair supports domestic abuse charity

Babergh District Council's newly-elected Chair Cllr Ruth Hendry is supporting a charity close to her heart for her fundraising this year, having revealed she experienced domestic abuse as teenager.

Response to Government feedback on Suffolk councils' plans for Local Government Reorganisation

At the start of May, the Government provided feedback to the interim proposals for Local Government Reorganisation submitted by Suffolk's councils.

'Ensuring respect and fairness' - Councils restate commitment to Armed Forces Covenant

Babergh and Mid Suffolk District Councils have restated their commitment to the Armed Forces Covenant – an important pledge for thousands of families in the districts.

A message from our Chair on the 80th anniversary of VE Day

Ahead of the 80th anniversary of VE Day on Thursday, 8 May, former Chair Cllr Elisabeth Malvisi issued a message to mark the occasion.

Council partners with EEZYBIKE to launch new electric bikes in Sudbury

Two new electric bikes can now be hired in Sudbury thanks to a new partnership between the council and Suffolk-based electric bike company EEZYBIKE.

4.

Good morning,

Please find attached updated spreadsheet showing the progress of NSIPs and large-scale energy projects in the districts for your information.

Of note in this update:

- The White Elm solar non-statutory consultation has been cancelled and the project paused indefinitely. We don't yet have any more information from White Elm to explain this decision but will share further when we hear from them.
- We have received more enquiries regarding battery developments.

We are expecting more projects / applications which may warrant a further update during a month. I will continue to review the effectiveness of this email update to keep councillors and parish councils up to date. I appreciate all feedback, thank you.

Please do let me know if you need any support for your parish council meetings regarding any of these projects, or any other matter.

Please be reminded that pre-application details (those shown in red text on blue background) are confidential and must not be shared. If you are uncertain about what can be shared please contact me.

I hope this is helpful. As ever, please do not hesitate to contact me if you have any queries.

5.

Dear all

You might be aware that SALC have been supporting initiatives being lead by an organisation called The Great Collaboration. They have been seeking funding to help provide more support to organisations including town and parish councils and parish meetings.

You might also be aware of the SALC climate forum, an idea that came from councillors a couple of years ago to help network and share ideas and experiences in relation to local climate action.

The SALC climate forum hasn't met for a few months - the numbers were dwindling and with us supporting The Great Collaboration I felt there might be an opportunity to work across the region rather than just Suffolk.

Things are still under review - with other matters taking priority currently. However, The Great Collaboration are now reaching out across East Anglia and have launched a survey to establish what is currently going on. I have been asked to promote this and the details are below:

The Great Collaboration is a co-operative venture which aims to support town and parish councils and parish meetings alongside their communities to work together on climate and environmental action.

Their free online services can be found at :

www.greatcollaboration.uk

The ambition is to use the results as part of a pilot in East Anglia before extending this out around the country.

This current survey aims to understand what town and parish councils around East Anglia are already doing, which will be enormously helpful in planning the next steps for everyone's benefit.

Whilst we have had a few surveys on this subject in Suffolk in the past, this does provide an opportunity to see where we are now.

It would be great for some parishes and towns to help develop support on a regional basis by completing this online survey on behalf of your council.

<https://forms.gle/4m5TK5AkPSDBhFJ59>

The survey can be printed off if you need a hard copy, which can then be returned by post to

The Great Collaboration, 17 High St, Mitcheldean GL17 0AT.

There is no set deadline for replies, but as soon as may be would be most helpful.

You can also contact The Great Collaboration by email if there are any difficulties:
office@greatcollaboration.uk

Thank you in advance.

Sally Longmate, CEO

6.

Dear Parish Clerk,

Last year, we circulated a link to our online mapping page, where you can find details on where Babergh DC is responsible for managing open spaces, in particular where we mow grass regularly and where we manage open spaces as wildlife meadows. This we hope both helps the parish council to understand where we are responsible and how we manage land, and in responding to enquiries from residents on open space management.

Recently, the mapping system we use has changed. This means the old link no longer works. Instead, we now provide this link: [BMSDC Webmap](#)

We hope the new mapping is at least as easy to use as the previous version and, from my own experience, more stable.

I trust this is of help. Should you have any questions or issues with the new mapping system, please feel free to contact me.

7.



**The search
for Suffolk's
most
inspirational
individuals,
groups,
councils and
communities,
has officially
launched.**

The Suffolk Community Awards 2025 will recognise and celebrate all those who have improved the quality of life for a community in Suffolk. It is a partnership approach, delivered by Community Action Suffolk, Suffolk County Council, and Suffolk Association of Local Councils.

This year will be bigger than ever with 17 awards now up for grabs. Categories ranging from youth participation and young person of the year to community buildings, contribution to volunteering, most active communities and council, councillor, young councillor, climate response of the year and clerk of the year. Make your nomination NOW! Nomination deadline 13th July 2025.

[Click on this link to visit the Suffolk Community Awards website](#)

8.

Good afternoon

Please find attached minutes of the EP Passenger Interest Group meeting held on 23.05.25

These plus minutes of previous meetings can be found on our website here

- <https://www.suffolkonboard.com/suffolk-enhanced-partnership/board-and-working-group-meetings/>

9.

Dear town and parish council colleagues

This week, Suffolk County Council launched a new survey giving residents the opportunity to shape the future of councils and public services in Suffolk. It's part of the Government's plan to reshape and streamline councils in Suffolk to save money, reduce confusion and improve public services for residents.

The survey only takes about 10 minutes to complete, and can be done online at <https://onesuffolkcouncil.co.uk/residents-survey>, by emailing devolution@suffolk.gov.uk or by calling 0345 603 1842 where a member of Suffolk County Council's customer services team can help residents to complete the survey. People can also visit any of Suffolk's 45 libraries to complete the survey online.

The survey asks questions about local democracy – such as how you raise issues that need addressing, local decision making – such as how you might want to get involved and about the specifics of council reorganisation itself.

The survey is open for eight weeks – until 4 August 2025.

We would very much appreciate your input, and support to share it with your residents. Thank you in advance for your help with spreading this far and wide.

Kind regards

10.



Important roadworks reminder: A14 Orwell Bridge westbound joints replacement

Dear Sir / Madam

As you may know, we will shortly be starting essential maintenance work to replace the two westbound expansion joints on the A14 Orwell Bridge.

The bridge will remain open for most of the time, but I am writing to remind you of when the work starts and temporary changes to the road layout while the work is being done.

Roadworks from 16 June until August 2025

- From Monday 16 June, there will be overnight lane closures in both directions between 8pm and 6am the following morning.
- From Friday 20 June to Tuesday 24 June (including the weekend), the eastbound carriageway (towards Felixstowe) will be closed overnight from 8pm to 6am the following morning. The westbound carriageway will remain open but reduced to one lane overnight.
- From Monday 23 June, the eastbound carriageway (towards Felixstowe) will be reduced to one lane during the daytime. Westbound will be unaffected.
- From Wednesday 25 June, the westbound carriageway will be closed from 8pm and remain closed as contraflow begins the following morning.
- From Thursday 26 June to August, there will be one lane open in each direction 24/7 through contraflow roadworks.

While the A14 is closed overnight, drivers will be diverted using a clearly signed route between junction 58 (Seven Hills Interchange) and junction 55 (Copdock Interchange) via the A12 and A1214, and vice versa.

From 26 June until August, the westbound entry slip road onto the A14 at junction 57 (Nacton Interchange) will be closed. This aims to reduce congestion caused by joining traffic merging onto the A14 as all traffic approaches the contraflow. Drivers wishing to join the A14 westbound will be diverted east to join the A14 westbound at junction 58 (Seven Hills Interchange).

A reduced speed limit will apply in both directions from the morning of 21 June.

The A14 will still be the best route, but please allow more time for journeys.

We'll be working 24/7 (including weekends) to do this work as quickly as possible.

There will be free roadside recovery through the roadworks whilst they are in place.

Stay updated

For the latest information, please visit our dedicated webpage at www.nationalhighways.co.uk/orwellbridge.

If you would like more information, please contact us on 0300 123 5000, or by email at info@nationalhighways.co.uk

Yours faithfully

11.

Weekly news e-bulletin

week commencing 16th June 2025

Suffolk Community Awards 2025 - Nominations now open!



The search for Suffolk's most inspirational individuals, groups, councils and communities, has officially launched today. The Suffolk Community Awards 2025 will recognise and celebrate all those who have improved the quality of life for communities across Suffolk.

Closing date - 13th July 2025

Click on this link to view our blog post to find out more and to nominate.

Have your say!

Suffolk County Council launch consultation about council reorganisation

A new survey giving residents the opportunity to shape the future of councils and public services in Suffolk has been launched.

It's part of the Government plan to reshape and streamline councils in Suffolk to save money, reduce confusion and improve public services for residents.

[Click here for more details and to complete the survey.](#)

NALC Update - Remote & Hybrid Council Meetings

We're celebrating a major breakthrough for parish and town councils as the government has backed a proposal to reintroduce remote and hybrid council meetings.

We have long-championed this move, emphasising that parish and town councils must have the freedom to decide how and when to meet, reflecting the sector's call for flexibility and resilience in the post-pandemic world.

The government's consultation, which received 5,844 responses (the vast majority coming from the 3,327 parish and town councils), revealed overwhelming support for remote meeting options.

The development marks a significant step forward in modernising local governance and ensuring that parish and town councils can operate effectively and inclusively in the digital age.

[Click here for more information.](#)

Please note - you will need to log into the NALC website to view the link above.

Suffolk VJ Day Service in Bury St Edmunds on

Friday 15th August 2025

The Lord-Lieutenant is leading on a Commemoration Service this year to mark the 80th Anniversary of VJ Day on 15th August 2025. The Service is taking place in St Mary's Church in Bury St Edmunds and they look forward to a full congregation.

They would like your help to identify any surviving veterans, their spouses and descendent children who may wish to attend the Service.

[Click here to view a letter to town and parish councils.](#)

NALC Star Council Awards 2025/26 - Nominations are now open!

The prestigious awards spotlight the remarkable people and councils making a real difference in their communities. Whether you're a parish or town council, councillor, county association or clerk, this is your chance to be recognised for your dedication, innovation, and impact.

For 2025/26, we're inviting entries across six inspiring categories:

- Council of the Year
- Councillor of the Year
- Young Councillor of the Year
- Climate Response of the Year
- County Association of the Year
- Clerk of the Year

Closing date - 5th September 2025

[Click here to submit a nomination](#)

Sharing Information

Celia Price, clerk at Lancing Parish Council, kindly asks for participants for her Community Governance degree, exploring the value of networking and how it influences the effectiveness of town and parish councils. [Click here to complete her survey.](#)

Redlingfield Parish Meeting would like to advise that due to extreme hot weather expected over the weekend, the Redlingfield Fun Dog Show which was due to happen on Sunday 22nd June has been cancelled. They hope to move this to later in the year.



NALC have a new website!

To receive NALC information you will now have to create your own log in to their website.

[Click on this link to view our blog post for more information.](#)

12.

Dear parish council colleagues,

Thank you to those who were able to attend one of Suffolk County Council's recent parish council briefing sessions to discuss our response to the Government's proposal for local government reorganisation in Suffolk.

On behalf of our presenters Cllr Matthew Hicks, Cllr Richard Rout, Nicola Beach, Andrew Cook and Andrew St Ledger, we'd like to take this opportunity to thank you for your feedback throughout these meetings. You have provided invaluable input that will support the development of our proposal.

If you were unable to attend our local in-person briefings, we are also hosting three online sessions over the coming weeks. These sessions are primarily for parish council clerks and chairs, but if you would like other members of your parish council to attend then you are very welcome to book them a ticket too.

To reserve a space, please select one of the below dates:

- [7 July 2025](#)
- [11 July 2025](#)
- [16 July 2025](#)

Additionally, we have recently launched our residents' survey to capture the views and opinions of the people of Suffolk, providing them with the opportunity to have their say on our proposal at this very early stage.

The survey will run until 11.59pm on Monday 4 August 2025 and can be completed by visiting: www.onesuffolkcouncil.co.uk/residents-survey We would very much appreciate your help in sharing this survey with your residents so that we can reach as many people as possible.

If you have any further questions, please email communications.team@suffolk.gov.uk

13.

Important roadworks update: A14 Orwell Bridge westbound joints replacement - upcoming overnight closures (westbound)

We are getting in touch to let you know about planned overnight westbound closures on the A14 Orwell Bridge starting next week, which may affect your journey through the area.

Construction activities to replace the two westbound bridge expansion joints began last week. We are currently preparing for the upcoming contraflow arrangement, which is due to come into effect on the morning of Saturday 28 June. This will allow one lane of traffic to run in each direction on the eastbound carriageway while the bridge expansion joints are replaced on the westbound side.

Eastbound traffic will be 60mph while westbound traffic will be reduced to 40mph to protect the workforce.

Overnight westbound closures

For six nights, starting next week, the A14 Orwell Bridge will be closed in the westbound direction, towards Cambridge. This is to lift the new bridge expansion joints into place by crane and carry out other essential maintenance work.

The closures are planned to take place overnight on the following dates:

Monday 30 June, Tuesday 1 July, Saturday 5 July, Sunday 6 July, Monday 7 July, and Tuesday 8 July.

Each closure will be in place from 8pm to 6am the following morning.

During this time, those travelling westbound along the A14 will be diverted between junction 58 (Seven Hills Interchange) and junction 55 (Copdock) via the A12 and A1214.

During the day, the bridge will remain open in both directions, with one lane in each direction under contraflow. The eastbound direction (towards Felixstowe) will remain open at all times with one lane available, including overnight.

Please be aware that these dates may change due to unforeseen circumstances, such as poor weather, but we will keep you updated.

Stay updated

For the latest information, including diversion route maps, please visit our dedicated webpage at www.nationalhighways.co.uk/orwellbridge.

If you would like more information, please contact us on 0300 123 5000, or by email at info@nationalhighways.co.uk.

We appreciate your patience while we carry out these important works.

14.

Dear all

We are expecting over 100 attendees at our in-person AGM and 75th celebration event taking place next Tuesday, 1st July in Bury St. Edmunds.

As you will be aware from previous mailings, the event will also be live-streamed on our YouTube Channel, we encourage you to circulate the below link to all your councillors - it would be great to have a few hundred watching us!

[Click on this link to join the live stream](#)

Full details of the event including the agenda and our annual report are available on our website using this link.

The event is in two halves - the AGM business and then two guest speakers followed by the launch of a film we have commissioned about the sector with numerous clerks and councillors from across Suffolk talking about what councils do and their roles.

As a result of this event on Tuesday 1st July the team will be unavailable until later in the day to deal with any emails, phone calls or portal enquiries.

Thank you.

Sally Longmate,

SALC CEO

15.

Dear all,

For your awareness, we are planning to carry out carriageway repairs in preparation for surface dressing, followed by surface dressing, along A137, Brantham Tattingstone and Bentley.

These works feature in the second phase of our surface dressing programme, and have been identified as essential to local road users' safety. To reduce their impact, they have been scheduled to be carried out overnight. The full surface dressing programme as well as more information regarding the process, can be found [here](#).

The works are programmed to take place between 7pm and 5am, between Monday 14 July and Friday 25 July. During this time, the road will be closed to ensure the safety of highway users and our operatives.

For the duration of the closure, traffic will be diverted via A137, A14, A12, A1232, A133, A137 and vice versa.

Carriageway repairs will be carried out during week commencing Monday 14 July. Surface dressing will be carried out during week commencing Monday 21 July.

Surface dressing is a very quick process but is also weather dependent. We have scheduled a time window to give us the best chance of completing the work successfully. Please note that the road closure is unlikely to last for the entire duration stated above.

As we plan roadworks in advance, we schedule extra days to allow for bad weather or other delays beyond our control. If we need to make major changes to our work dates, we will update the information signs on site and our social media channels accordingly.

A plan showing the diversion route for these works is attached to this email. When we close the road and put a diversion in place, the route needs to be accessible to vehicles of all shapes and sizes. We make our diversions as clear as possible by placing appropriate signing along the route. The latest updates on our works can be found on the [One.Network](#) website.

There may be times that essential emergency works are required to take place on the highway network without advanced notice – you can follow [Suffolk Highways on Facebook](#) for the latest emergency roadwork updates.

Please use any contacts within your division or parish to circulate this notification.

If you have any queries on the above, please contact us on 0345 606 6171.

Thank you for your patience while we carry out these vital carriageway improvement works.

Suffolk Highways

Dear Andrea

Thank you for your inquiry to the above contract and I take pleasure in quoting as follows:

Our Details	
Date:	16.06.2025
Our Ref:	RT/

Client Details	
Client:	Tattingstone Parish Council
Site ref:	New village sign post
Contact Details:	

Description	
Attempt to remove post with digger and chains before removing brickwork. If this fails, remove top layer of bricks to expose foundations and remove old timber post and concrete.	
Install new stress graded Oak post 150 x 150 x 3500 (approx.) with village sign attached.	
Post to be installed with concrete foundations, brickwork can then be re-installed using existing bricks.	
	£1725.00

NOTES

1. All subject to re-measure
 2. All prices subject to VAT at current rate.
 3. Please be advised that with supply only quotations it is the customers responsibility to ensure all materials and quantities detailed are correct prior to placing an order
 4. The reference should be stated on any communication.
 5. Payments terms Nett 30 days.
 6. terms & conditions apply, copies can be made available on request.
- Should you require any further information or clarification, please do not hesitate to contact me.

Yours faithfully

PAPER 8.b**PAYMENTS AGREED/RATIFIED AT THE MEETING HELD ON 2nd June 2025****PAYMENTS MADE**

Payee	Detail	Method	NETT	VAT	TOTAL
R. Belcher-Nairn	Clerk salary May 2025	BACs	663.56		663.56
Microsoft	MS365 Subscription	Direct Debit	8.60	1.72	10.32
Tesco Mobile	Phone	Direct Debit	10.75	3.21	13.96
Birketts	Legal assistance with complaint	BACs	2281.50	456.30	2737.80
Tattingstone Village Hall	Village hall hire 2024-25	BACs	210.00		210.00
Microsoft	MS365 Charges	Direct Debit	8.51	1.70	10.21
Lloyds Bank	Service charge	Direct Debit	4.25		4.25
*SLCC	ILCA qualification (Tatt PC share)	BACs	53.28	6.40	53.28
*D Hawes	Expense of web hosting	BACs	27.00	5.40	32.40
* Paid between meetings with Chair's approval					
					£3735.78

INCOME RECEIVED

Payee	Detail	Method	NETT	VAT	TOTAL
HMRC	VAT refund 2024-25	BACs		1123.36	1123.36
Lloyds Bank	Savings acc interest	BACs	23.35		23.35

PAYMENTS TO BE MADE

R. Belcher-Nairn	Clerk salary June 2025	BACs	663.56		663.56
Microsoft	MS365 Subscription	Direct Debit	8.60	1.72	10.32
Tesco Mobile	Phone	Direct Debit	10.75	3.21	13.96
HMRC	P30 Q1	BACs	363.83		363.83
SLCC	New Clerk training – Session 3 (Tatt PC share)		7.40	1.48	8.88
SLCC	New Clerk training – Session 4 (Tatt PC share)		7.40	1.48	8.88
					£1069.43

Countersigned by.....Chair of Parish Council

**All payments authorised under The Parish Councils (General Power of Competence)
(Prescribed Conditions) Order 2012**

Note: Council resolved at the 2023 Annual Meeting that it met the eligibility conditions, and this continues right through until the next relevant annual meeting which will be May 2027. This is regardless of whether the Council continues to meet those conditions for the duration, (para 7.12 of the Explanatory Memorandum to The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012 refers.

Tattingstone Parish Council

Prepared by: _____

Date: _____

Name and Role (Clerk/RFO etc)

Approved by: _____

Date: _____

Name and Role (RFO/Chair of Finance etc)

A	Bank Reconciliation at 30/06/2025		
	Cash in Hand 01/04/2025		45,862.52
	ADD Receipts 01/04/2025 - 30/06/2025		9,711.45
	SUBTRACT Payments 01/04/2025 - 30/06/2025		55,573.97
			8,875.11
	Cash in Hand 30/06/2025 (per Cash Book)		46,698.86
B	Cash in hand per Bank Statements		
	Petty Cash 31/03/2025	0.00	
	Current Account 30/06/2025	0.00	
	Deposit Account 30/06/2025	0.00	
	Lloyds Account 30/06/2025	11,609.52	
	Lloyds Commercial Instant Access 30/06/2025	35,089.34	
			46,698.86
	Less unrepresented payments		
			46,698.86
	Plus unrepresented receipts		
	Adjusted Bank Balance		46,698.86
	A = B Checks out OK		

During the financial year ended 31 March 2025, 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 2024/25 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 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")			✓
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 (during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2023/24 AGAR (see AGAR Page 1 Guidance Notes).		✓	

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

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

13/06/2025

14/06/2025

16/06/2025

El Mrs J Lawes (on behalf of SALC) DR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

16/06/2025

Internal Audit Report for Tattingstone Parish Council

for the period ending 31 March 2025

Clerk	Rachel Belcher-Nairn
RFO (if different)	As above
Chairperson	Andrea Mendel
Precept	£16,196.00
Income	£31,586.61
Expenditure	£25,303.30
General reserves	£1,370.61
Earmarked reserves	£44,491.91
Audit type	Annual
Auditor name	Julie Lawes

Introduction

The primary objective of internal audit is to review, appraise and report upon the adequacy of internal control systems operating throughout the council. To achieve this SALC adopt a predominantly systems-based approach to audit.

The council's internal control system comprises the whole network of systems established within the council to provide reasonable assurance that the council's objectives will be achieved, with reference to:

- the effectiveness of operations
- the economic and efficient use of resources
- compliance with applicable policies, procedures, laws, and regulations
- the safeguarding of assets and interests from losses of all kinds, including those arising from fraud, irregularity, and corruption

- the integrity and reliability of information, accounts, and data

Methodology

When conducting the audit, the internal auditor may:

- conduct a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year in order to be able to complete the Annual Internal Audit Report 2024/25 of the Annual Governance and Accountability Return (AGAR)
- review the reliability and integrity of financial information and the means used to identify, measure, classify and report such information
- review the means of safeguarding assets and, as appropriate, verify the existence of such assets
- appraise the economy and efficiency with which resources are employed, identify opportunities to improve performance and recommend solutions to problems
- review the established systems to ensure compliance with those policies, procedures, laws, and regulations which could have a significant impact on operations, and determine whether the council complies
- review the operations and activities to ascertain whether results are consistent with objectives and whether they are being conducted as planned

Section 1 – proper bookkeeping The internal auditor will look at the methods and processes used to manage the council's accounts and in particular that it provides clear data for reporting and monitoring purposes. This includes checking information is accurate, kept up to date, referenced and verified.		
Evidence		<i>Internal auditor commentary</i>
<i>Is the ledger maintained and up to date?</i>	YES	The council uses Scribe Accounting to record the financial transactions of the council which are as accurate as reasonably practicable. All transactions are well referenced using cost codes and cost centres to provide an effective tool for the basis of the council's internal controls.
<i>Is the ledger on the correct basis in relation to the gross income/expenditure?</i>	YES	Council operates their accounts on a payments and receipts basis in accordance with Proper Practices.
<i>Is the cash book up to date and regularly verified?</i>	YES	Council follows Proper Practices in ensuring that its accounting procedure gives an accurate presentation of the financial position and provides good evidence to support the council's underlying statements which are verified by council.
<i>Is the arithmetic correct?</i>	YES	The Scribe Accounting system ensures accurate calculations, with some random spot checks done on inputting.
Additional comments:		

Section 2 – Financial Regulation and Standing Orders The internal auditor will check the date the Council conducted its annual review of both Standing Orders and Financial Regulations and in particular check if these are based on NALC'S latest model which include legislative changes.		
Evidence		Internal auditor commentary
Have Standing Orders been adopted, up to date and reviewed annually?	YES	The Standing Orders were detailed as reviewed at a meeting of council held 3 rd June 2024 and are reviewed annually. COMMENT: NALC released an updated version of the model standing orders in April 2025. NALC have updated Model Standing Order (England) section 18 to comply with new procurement legislation and ensure consistency with the NALC Model Financial Regulations. The changes are to 18.a.v, 18.c, 18.d, and 18.f. NALC have also updated Model Standing Order (England) section 14 to better reflect Code of Conduct requirements. 14.a, 14.b, and 14.c have been removed. They have also changed the language in the document to gender-neutral terms to align with the Civility and Respect Policy.
Are Financial Regulations up to date and reviewed annually?	YES	Financial Regulations were detailed as reviewed at a meeting of council held 3 rd June 2024 and are reviewed annually.
Has the Council properly tailored the Financial Regulations?	YES	The Council's Financial Regulations have been tailored to the Parish Council.
Has the Council appointed a Responsible Financial Officer (RFO)? ¹	YES	In accordance with Section 151 of the Local Government Act 1972(d) (financial administration), the council has appointed a person (the Clerk) to

¹ Section 151 Local Government Act 1972 (d)

		be responsible for the administration of the financial affairs of the relevant authority. This is in agreement with its Financial Regulations 1.5.
Additional comments:		

Section 3 – Payment controls The internal auditor will specifically check bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FO) are being followed. The internal auditor will examine how regular payments are managed and specifically seek evidence that these have been brought back to the Council for verification purposes especially where the actual payment made differs from the amount previously agreed. VAT should be clearly identified including evidence that claims have been correctly managed. The internal auditor will check if the Council has a clear understanding on eligibility in relation to the General Power of Competence and that s.137 has been correctly applied and managed.		
Evidence		<i>Internal auditor commentary</i>
Is there supporting paperwork for payments with appropriate authorisation?	YES	A selection of random payments were cross checked against the cash book, bank statement and invoices and all were found to be recorded and authorised in accordance with Proper Practices. The Parish Council shows good practice by ensuring that retrospective payments incurred for the month are submitted to and approved by full council in accordance with council's own Standing Orders and Financial Regulations.
Where applicable, are internet banking transactions properly recorded and approved?	YES	At a meeting of council held 13 th May 2024, council confirmed that internet payments are made with two online bank signatories, with evidence of payments made retained. Payments to be made are detailed within the council minutes and published on the council website. At a meeting held 13 th May 2024, council approved its direct debits and standing orders for the financial year 2024/2025.
Is VAT correctly identified, recorded, and claimed within time limits?	YES	One payment was evidenced as received within the council minutes at the meeting held 13 th May 2024 to a value of £1,123.36.

		Councils' cashbook details claimable VAT for 2024/2025 at a total value of £1,102.19.
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ²	YES	The council confirmed its eligibility to enable it to exercise the GPOC at a meeting held 9 th May 2023 which remains in place until the next relevant meeting which will be the next elections in May 2027.
Are payments under s.137 ³ separately recorded, minuted and is there evidence of direct benefit to electorate?	N/A	Council uses the discretionary power to do anything that an individual can do unless specifically prohibited by law.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	Council has no loans
Additional comments:		

Section 4 – Risk management		
The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council.		
Evidence		Internal auditor commentary
<i>Is there evidence of risk assessment documentation?</i>	YES	The risk assessment documentation, financial and non-financial, as reviewed provides details of the risks associated with the functioning of a smaller authority and the measures that the council will undertake to mitigate such risks. The Risk Assessment for the year under review was considered and adopted by full council at its meeting of 3 rd June 2024.

² Localism Act

³ Section 137 of the Local Government Act 1972 ("the 1972 Act") enables local councils to spend a limited amount of money for purposes for which they have no other specific statutory expenditure. The basic power is for a local council to spend money (subject to the statutory limit – of £10.81 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

		The Risk Assessment is published on the council website.
<i>Is there evidence that risks are being identified and managed?</i>	YES	Council is aware that risk assessment needs to focus on the safety of the Parish Council assets, and particularly its money. There is evidence that overall, the Parish Council has taken action to identify and assess those risks and has considered what actions or decisions it needs to take during the year to manage in order to avoid financial or reputational consequences.
<i>Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee and has been reviewed on an annual basis?</i>	YES	Council has insurance in place under a specialist policy for local councils through Ansvar Insurance which shows core cover for the following: Public / Products Liability: £10m; Employers Liability £10m and Fidelity Guarantee of £50k. This was reviewed by full council at a meeting held 2 nd September 2024.
<i>Evidence that internal controls are documented and regularly reviewed⁴</i>	YES	At the meeting of 3 rd June 2024, Council, in accordance with Regulation 6 of the Accounts and Audit Regulations 2015, confirmed that the financial and management systems of the council were sound and adequate and internal control arrangements were efficient and effective to address the risks associated with the management of public finances by approving the Internal Control Statement.
<i>Evidence that a review of the effectiveness of internal audit was conducted during the year, including consideration of the independence and competence of the internal auditor prior to their appointment⁵</i>	YES	In accordance with the Accounts and Audit Regulations 2015, the Parish Council formally reviewed the scope and effectiveness of its internal audit arrangements within its internal controls.
Additional comments:		

⁴ Accounts and Audit Regulations

⁵ Practitioners Guide

Section 5 – Budgetary controls		
The internal auditor will seek verification that budgets are properly prepared, agreed and monitored. In particular they will look for evidence of good practice in that the key stages of the budgetary process have been followed		
Evidence		Internal auditor commentary
<i>Verify that budget has been properly prepared and agreed</i>	YES	The budget for the year 2024/2025 was discussed at a meeting of council held 8 th January 2024 and set at £16,846.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	YES	The precept was set at £16,196 for 2024/2025 detailing a 5% increase, and formally approved by council at the meeting held 8 th January 2024.
<i>Regular reporting of expenditure and variances from budget</i>	YES	The minutes evidence that council reviewed its expenditure against actual within the period under review.
<i>Reserves held – general and earmarked⁶</i>	YES	The Council, as at year-end, had Earmarked Reserves totalling £39,579.21, with the balance being General Reserves of £1,370.61.
Additional comments: Council has followed the recommended key stages as to the budgetary process for the year: <ul style="list-style-type: none"> • Decide the form and level of detail of the budget • Review the current year budget and spending • Assess levels of income • Bring together spending and income plans • Provide for contingencies and consider the needs of reserves • Approve the budget • Confirm the precept or rates and special levies and • Review progress against the budget regularly throughout the year 		

⁶ In accordance with proper practices, the generally accepted minimum level of a Smaller Authority's General Reserve is that this should be maintained at between three (3) and twelve (12) months of Net Revenue Expenditure

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Section 6 – income controls		
The internal auditor will seek evidence to ensure income is correct managed – recorded, banked, and reported and test mechanisms used to achieve this.		
Evidence		Internal auditor commentary
<i>Is income properly recorded and promptly banked?</i>	YES	A number of items of income were cross-checked against the cash book and bank statement and found to be in order. In accordance with proper practices the Responsible Financial Officer ensures that accounting records contain day to day entries of all sums of money.
<i>Is income reported to full council?</i>	YES	In accordance with the council Standing Orders income received is reported to full Council and detailed within the minutes.
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	YES	The Council received precept of £16,196 during the year under review from Babergh District Council in two payments of £8,098 in April and September.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁷</i>	YES	The council has complied with its duty to produce an annual report that details the amount of CIL funds received and spent and has demonstrated it understands the requirements to comply with its duty to produce and publish the annual report. In accordance with regulations council has ensured that retained balances are transferred to the earmarked reserves specifically restricted.
<i>Is CIL income reported to the council?</i>	YES	
<i>Does unspent CIL income form part of earmarked reserves?</i>	YES	
<i>Has an annual report been produced?</i>	YES	
<i>Has it been published on the authority's website?</i>	YES	The annual report for the year of 2024/2025 details the following: £15,877.56 Starting Balance £13,817.81 Income Received £6,490.37 Expenditure £23,205.00 Balance Carried Forward The 2024/2025 report was not published at the time of audit.

⁷ Community Infrastructure Levy Regulations 2010

		COMMENT: Councils published report requires amending to include an additional expenditure payment of £84.37 as per the Scribe accounts.
<i>Additional comments:</i>		

Section 7 – petty cash The Internal Auditor will seek evidence that the Council has followed its own policies, procedures, and verification processes and that these are up to date.		
Evidence		Internal auditor commentary
<i>Is petty cash in operation?</i>	N/A	The Parish Council does not operate a petty cash system.
<i>If appropriate, is there an adequate control system in place?</i>	N/A	
Additional comments:		

Section 8 – Payroll controls		
The Internal Auditor will check salaries were approved in accordance with PAYE, NI, Pension and that there is a clear understanding that the clerk is not self-employed. The Internal Auditor will also review how payroll is managed including evidence of approval of payslips.		
Evidence		Internal auditor commentary
<i>Do all employees have contracts of employment?</i>	YES	Council had 1 employee on its payroll at the period end 31 st March 2025. Employment contracts were not reviewed during the internal audit but the clerk to the council has confirmed that a Contract of Employment is in place.
<i>Has the Council approved salary paid?</i>	YES	
<i>Minimum wage paid?</i>	N/A	
		All salary payments are presented to the Council for approval and payments made in accordance with Council's own Financial Regulations.
		No employee is paid the national minimum wage.
<i>Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?</i>	YES	The payroll function is operated in accordance with HM Revenue and Customs guidelines. There are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the Council has complied with its duties under employment legislation.
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	YES	The payroll function for the year under review is operated in accordance with HM Revenue and Customs guidelines and outsourced to Suffolk Association of Local Councils. Cross-checks were completed on three payments covering salary and PAYE were found to be in order.
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?⁸</i>	YES	Council is aware of its pension responsibilities.

⁸ The Pension Regulator – [website click here](#)

<i>Have pension re-declaration duties been carried out</i>	YES	Evidence was noted documenting a re-declaration to the Pension Regulator took place 21 st April 2023.
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	YES	There is a satisfactory expense system in place and all staff expenses claimed are in accordance with Council's Financial Regulations.
Additional comments:		

Section 9 – Asset control The Internal Audit will be seeking to establish if there is a list of assets in accordance with proper practices including the date of acquisition, location, and value. This extends to checking policies (with evidence of review) and that the Council has applied the documented approach in practice. The Internal Auditor will check not only valuation processes but the existence of reserve budgets for depreciation and adequacy of insurance. A clear audit trail should be available when items are purchased including minutes to evidence approval.		
Evidence		Internal auditor commentary
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?⁹</i>	YES	The Asset Register, as viewed on the Council's website, was approved at the meeting of 13 th May 2024. The Asset Register reflects those items listed under insurance and within the Parish Council's remit for maintenance and ownership. It is noted that the declared value for all assets at year-end 31 st March 2025 is £80,190 which reflects overall movement in the asset register covering acquisitions and disposals.
<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	YES	
<i>Are records of deeds, articles, land registry title number available?</i>	N/A	
<i>Are copies of licences or leases available for assets sited at third party property?</i>	N/A	N/A

⁹ Practitioners Guide

<i>Is the asset register up to date and reviewed annually?</i>	YES	The asset register was reviewed as detailed above with the values submitted on the Draft Annual Governance and Accountability Return for Internal Audit showing an asset value of £80,190.
<i>Cross checking of insurance cover</i>	YES	Council has 'all risks' cover within its insurance policy.
<i>Additional comments:</i>		

Section 10 – bank reconciliation The internal auditor will seek to establish that the Council understands and can evidence good practice and internal control mechanisms in relation to bank reconciliation.		
Evidence		Internal auditor commentary
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	YES	Bank Reconciliations were sporadically completed during the year under review which would have been due to the changing of the clerk, however were completed and reconciled with the cash book for every account.
<i>Do bank balances agree with bank statements?</i>	YES	Bank balances agree with period end statements and as at year end 31 st March 2025 the balance across the council's accounts stood at £45,862.52 as recorded in the Statement of Accounts and on the year-end Bank Reconciliation.
<i>Is there regular reporting of bank balances at Council meetings?</i>	YES	Balances across the Council's accounts are reported at each meeting of full Council. This is not only good practice but is also a safeguard for the RFO and fulfils one of the authority's internal control objectives.

Section 11 – year end procedures		
Evidence		Internal auditor commentary
<i>Are appropriate accounting procedures used?</i>	YES	Accounts are produced on a receipts and payments and all found to be in order.
<i>Financial trail from records to presented accounts</i>	YES	The end of year accounts and supporting documentation were well presented for the internal auditor review.
<i>Has the appropriate end of year AGAR¹⁰ documents been completed?</i>	YES	The Council is a smaller authority with gross income and expenditure exceeding £25,000, it has, in draft form, completed Section 2 of Form 3 of the AGAR.
<i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i>	N/A	As the Parish Council had gross income and expenditure exceeding £25,000 it was not able to declare itself exempt from a limited assurance review.
<i>During the period in question did the small authority demonstrate that it correctly provided for the exercise of public right as required by the Accounts and Audit Regulations 2015?</i>	YES	During the review of the publication requirements of the Accounts and Audit Regulations 2015, it is noted that, for the year 2023-2024, the council correctly provided for the exercise of elector's rights. The RFO had set the dates for the inspection of the Council's accounts and associated documents as 10 th June 2024 to 19 th July 2024 with the date of the notice being 8 th April 2024. This is published on the council website.
<i>Have the publication requirements been met in accordance with the Regulations?¹¹</i>	NO	In accordance with the Accounts and Audit Regulations 2015, as a smaller authority with either income or expenditure exceeding £25,000 but not exceeding £6.5 million, Council complied with the majority of the

¹⁰ Annual Governance & Accountability Return (AGAR)

¹¹ Accounts and Audit Regulations 2015

		<p>requirements of the Accounts and Audit Regulations 2015 for the year ending 31st March 2024 as it published the following on its website:</p> <p>Annual Internal Audit</p> <p>Section 1 - Annual Governance Statement</p> <p>Section 2 - Accounting Statements</p> <p>Notice of the period for the exercise of public rights and other information required by Regulation 15(2) Accounts and Audit Regulations 2015.</p> <p>RECOMMENDATION: It is also a requirement of the Publication Requirements that the following be published on the council website by 30th September of that year.</p> <ul style="list-style-type: none"> • Notice of conclusion of audit • Section 3 - External Auditor Report and Certificate
<p><i>Additional comments:</i></p>		

Section 12 – internal audit		
The internal auditor will revisit weaknesses and recommendations previously identified to see if these have been addressed. They will also check if any changes introduced require further verification to ensure effectiveness of the corrective action taken.		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous internal audit report?</i>	YES	The Internal Audit Report for the period ending 31 st March 2024 was formally considered by and approved at the meeting of full Council on 3 rd June 2024.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	YES	Council considered and actioned the recommendation made regarding the need for a Reserves Policy.
<i>Has the Council confirmed the appointment of an internal auditor?</i> <i>Has the letter of engagement been approved by full council?</i>	YES	SALC were appointed as the council's internal auditors for the year ending 31 st March 2025 at the meeting of 3 rd March 2025 along with the letter of engagement. Council has understood the requirement to ensure that it has a clear understanding of the roles and responsibilities for internal audit, audit planning and timing of visits, reporting requirements; access to information; period of engagement and remuneration.
Additional comments:		

Section 13 – external audit for the period under review		
The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered.		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous external audit report?¹²</i>	<i>NO</i>	There is no evidence to document council has considered the external audit report and the conclusion of the external audit review.
<i>Has appropriate action been taken regarding the comments raised?</i>	<i>N/A</i>	No comments were made.
Additional comments:		

¹² Regulation 20 Accounts and Audit Regulations 2015 – *following completion of an audit the Council should note that it is the Council as a whole (i.e., All members) and not a committee that should receive and consider the audit letter (including Annual Return and Certificate) from the local auditor as soon as reasonably practicable and the minutes should reflect that these have been received.*

Section 14 – additional information The internal auditor will look for additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations.		
Evidence		<i>Internal auditor commentary</i>
<i>Was the annual meeting held in accordance with legislation?</i> ¹³	YES	The Annual Meeting of the Parish Council was held on 13 th May 2024 and the first item on the agenda was the election of Chairperson.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> ¹⁴	YES	Council is aware that that under LGA 1972 schedule 12, paragraphs 41(1) and 44 the draft minutes of a meeting should be formally approved (with any necessary amendments) at the next meeting. At each meeting, the Chairman is given formal approval to sign the minutes.
<i>Is there a list of members' interests held?</i>	YES	The Register of Interests for all current Parish Councillors is available from a direct link from the council's website.
<i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i>	N/A	Council does not have any Trustee Responsibilities.
<i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i>	N/A	Whilst the Local Government Transparency Code 2015 applies to local authorities, including parish councils with annual income or expenditure (whichever is the higher) over £200,000, Councils with income over £25,000 but under £200,000 are expected (but are not legally required to do so) to follow its recommendations.
<i>Has the Council registered with the Information Commissioner's Office (ICO)?</i> ¹⁵	YES	The Council is correctly registered with the Information Commissioner's Office (ICO) as a Data Controller in accordance with the Data Protection Legislation.

¹³ The Local Government Act 1972 Schedule 12, paragraph 7 (2) and Schedule 15 (2)

¹⁴ Public Bodies (Admission to Meetings) Act 1960, Local Government Act 1972, and the Localism Act 2011

¹⁵ Data Protection Act 2018

<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	YES	Council has taken active steps to ensure compliancy with the GDPR requirements and has adopted a number of GDPR Policies as published on the council website.
<i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁶</i>	YES	Council has accessibility tools on its website thereby allowing for the increased functionality of the council's website, along with a website accessibility statement on the Council operated website detailing the technical information of the website along with the methods used for testing the website; the steps being taken to improve accessibility and how the site is being improved
<i>Does the council have official email addresses for correspondence?¹⁷</i>	YES	Council operates with a .gov.uk email address for the Clerk and Councillors demonstrating that the council has an official status thereby building trust, credibility and authenticity.
<i>Is there evidence that electronic files are backed up?</i>	YES	Council uses a system whereby a back-up of the council's data is taken and stored appropriately in accordance with its Risk Assessment documentation.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	N/A	Council does not operate with a committee system.
Additional comments:		

Signed: Julie Lawes

Date of Internal Audit Report: Monday 16th June 2025

¹⁶ Website Accessibility Regulations 2018

¹⁷ Practitioners Guide

On behalf of Suffolk Association of Local Councils



Neighbourhood CIL Expenditure Report

**Town or Parish Council: Tattingstone
1 April 2024 to 31 March 2025**

A	Total CIL income balance carried over from previous year	£ 15,877.56
B	Total CIL income received in reporting year (receipts received in April and October)	£ 13,817.81
C	Total CIL spent within reporting year (expenditure, net amount if VAT recoverable)	£ 6,507.25
D	Total CIL retained at year end (A+B-C)	£ 23,390.62

Neighbourhood CIL Expenditure – Details of Spent Funds

Items to which CIL funds have been spent:	(Net amount if VAT recoverable)
Donation to Playing Field Committee to upgrade play equipment	£6,406.00
Noticeboards	£101.25
Total spent	£ 6,507.25

Neighbourhood CIL – Details of Allocated Funds (not yet spent)

Items to which CIL funds have been allocated but not yet spent:	(Net amount if VAT recoverable)
Total Allocated	£0

Has the expenditure report been uploaded onto the Parish's website: (Y/N)

**This form needs to be signed by two representatives of the Parish/Town Council
(electronic signatures are not acceptable)**

Signed: Position:

Verified: Position:

Please scan and email this form to the following email address

infrastructure@baberghmidsuffolk.gov.uk

MODEL STANDING ORDERS 2025 UPDATE (ENGLAND)

National Association of Local Councils (NALC)

020 7637 1865 | nalc@nalc.gov.uk | www.nalc.gov.uk

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INTRODUCTION

This is an update to Model Standing Orders 14 and 18.

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. Model standing orders use gender-neutral language (e.g. "Chair").

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 chair 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 chair 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 chair of the meeting, is expressed in writing to the chair.
- h A councillor may move an amendment to their 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 chair 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 chair of the meeting.
- k One or more amendments may be discussed together if the chair 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 chair 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 they 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 they considers has been breached or specify the other irregularity in the proceedings of the meeting they are concerned by.
- q A point of order shall be decided by the chair of the meeting and their 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 chair 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 their 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 () minutes without the consent of the chair 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 chair of the meeting shall request such person(s) to moderate or improve their conduct.
- b If person(s) disregard the request of the chair of the meeting to moderate or improve their conduct, any councillor or the chair 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 chair 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 () minutes unless directed by the chair of the meeting.
- g Subject to standing order 3(f), a member of the public shall not speak for more than () 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 chair 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 their hand when requesting to speak and stand when speaking (except when a person has a disability or is likely to suffer discomfort)]. The chair 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 their comments to the chair of the meeting.
- k Only one person is permitted to speak at a time. If more than one person wants to speak, the chair 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 Chair of the Council may in their absence be done by, to or before the Vice-Chair of the Council (if there is one).**
- p **The Chair of the Council, if present, shall preside at a meeting. If the Chair is absent from a meeting, the Vice-Chair of the Council (if there is one) if present, shall preside. If both the Chair and the Vice-Chair 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 chair 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 their casting vote whether or not they gave an original vote.**

See standing orders 5(h) and (i) for the different rules that apply in the election of the Chair 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 their 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 their 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 () hours.

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 () days before the meeting that they are unable to attend;
 - vi. shall, after it has appointed the members of a standing committee, appoint the chair of the standing committee;
 - vii. shall permit a committee other than a standing committee, to appoint its own chair 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 Chair and Vice-Chair (if there is one) of the Council.**
- f **The Chair of the Council, unless they has resigned or becomes disqualified, shall continue in office and preside at the annual meeting until their successor is elected at the next annual meeting of the Council.**
- g **The Vice-Chair of the Council, if there is one, unless they resign or becomes disqualified, shall hold office until immediately after the election of the Chair of the Council at the next annual meeting of the Council.**
- h **In an election year, if the current Chair of the Council has not been re-elected as a member of the Council, they shall preside at the annual meeting until a successor Chair of the Council has been elected. The current Chair of the Council shall not have an original vote in respect of the election of the new Chair 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 Chair of the Council has been re-elected as a member of the Council, they shall preside at the annual meeting until a new Chair of the Council has been elected. they may exercise an original vote in respect of the election of the new Chair of the Council and**

shall give a casting vote in the case of an equality of votes.

- j Following the election of the Chair of the Council and Vice-Chair (if there is one) of the Council at the annual meeting, the business shall include:
- i. **In an election year, delivery by the Chair 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 Chair of the Council of their 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 Chair of the Council may convene an extraordinary meeting of the Council at any time.**
- b **If the Chair 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 chair 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 chair of a committee [or a sub-committee] does not call an extraordinary meeting within () days of having been requested to do so by () members of the committee [or the sub-committee], any () 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 either by a special motion, which requires written notice by at least () 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 chair 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 () 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 () 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 chair 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 chair of the meeting and stand as an accurate record of the meeting to which the minutes relate.
- d If the chair of the meeting does not consider the minutes to be an accurate record of the meeting to which they relate, they shall sign the minutes and include a paragraph in the following terms or to the same effect:

"The chair 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 this 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 they have 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 they have a disclosable pecuniary interest. They may return to the meeting after it has considered the matter in which they had the interest.
- c Unless they have 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 they have another interest if so required by the Council's code of conduct. They may return to the meeting after it has considered the matter in which they 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 Principal 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 them. Such action excludes disqualification or suspension from office.**

15. **PROPER OFFICER**

- a 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.
- b 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 () days before the meeting confirming their withdrawal of it;
- iii. convene a meeting of the Council for the election of a new Chair of the Council, occasioned by a casual vacancy in their 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 [Chair or in their absence the Vice-Chair (if there is one) of the Council] OR [Chair or in their absence Vice-Chair (if there is one) of the () Committee] 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] OR [() committee];
- 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*).

16. **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.

17. **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.

18. **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 [60,000] 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. 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. tenders are to be submitted in writing in a sealed marked envelope addressed to the Proper Officer;
 - iv. 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;
 - v. tenders are to be reported to and considered by the appropriate meeting of the Council or a committee or sub-committee with delegated responsibility.
- d. Neither the Council, nor a committee or a sub-committee with delegated responsibility for considering tenders, is bound to accept the lowest value tender.
- e. **Where the value of a contract is likely to exceed the threshold specified by the Government from time to time, the Council must consider whether the contract is subject to the requirements of the current procurement legislation and, if so, the Council must comply with procurement rules. NALC's procurement guidance contains further details.**

19. **HANDLING STAFF MATTERS**

- a A matter personal to a member of staff that is being considered by a meeting of [Council] OR [the () committee] OR [the () sub-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 chair of [the () committee] OR [the () sub-committee] or, if they are not available, the vice-chair (if there is one) of [the () committee] OR [the () sub-committee] of absence occasioned by illness or other reason and that person shall report such absence to [the () committee] OR [the () sub-committee] at its next meeting.
- c The chair of [the () committee] OR [the () sub-committee] or in their absence, the vice-chair shall upon a resolution conduct a review of the performance and annual appraisal of the work of [the member of staff's job title]. The reviews and appraisal shall be reported in writing and are subject to approval by resolution by [the () committee] OR [the () sub-committee].
- d Subject to the Council's policy regarding the handling of grievance matters, the Council's most senior member of staff (or other members of staff) shall contact the chair of [the () committee] OR [the () sub-committee] or in their absence, the vice-chair of [the () committee] OR [the () sub-committee] in respect of an informal or formal grievance matter, and this matter shall be reported back and progressed by resolution of [the () committee] OR [the () sub-committee].
- e Subject to the Council's policy regarding the handling of grievance matters, if an informal or formal grievance matter raised by [the member of staff's job title] relates to the chair or vice-chair of [the () committee] OR [the () sub-committee], this shall be communicated to another member of [the () committee] OR [the () sub-committee], which shall be reported back and progressed by resolution of [the () committee] OR [the () sub-committee].
- 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).

20. **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.**

21. **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 their 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.**

22. **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.

23. **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.

24. **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.

25. **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.

26. **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 chair of a meeting as to the application of standing orders at the meeting shall be final.

MODEL FINANCIAL REGULATIONS FOR LOCAL COUNCILS

This Model Financial Regulations template was produced by the National Association of Local Councils (NALC) in April 2024 for the purpose of its member councils and county associations. Every effort has been made to ensure that the contents of this document are correct at time of publication. NALC cannot accept responsibility for errors, omissions and changes to information subsequent to publication.

Notes to assist in the use of this template:

- 1) This document is a model for councils of all sizes to use to develop their own financial regulations, suitable for the size of the council and the activities it undertakes.
- 2) Bold text indicates legal requirements, which a council cannot change or suspend.
- 3) For the rest, each council needs to adapt the model to suit its size and structure. For example, some councils have both a clerk and RFO, possibly with several more staff, while others have a single employee as clerk/RFO. Some councils have committees, some have a high level of delegation and some make all decisions at full council meetings. Many now use online payment methods, but others still rely on cheques.
- 4) Curly brackets indicate words, sentences or sections that can be removed if not applicable, or amended to fit the council's circumstances. An example of this is the phrase {or duly delegated committee}, which can be deleted if there are no committees.
- 5) Specific areas that may need adapting:
 - a) In 1.5 – is the Clerk the RFO?
 - b) In 3.3 and 3.4, the words "Governance and Accountability" do not apply in Wales
 - c) In section 4, does the council have committees and how many years are forecast?
 - d) In 5.6, does the council issue an open invitation to tender, or invite specific firms?
 - e) In 5.9, are online prices acceptable evidence?
 - f) In 5.13, 5.15 and 5.17, does the council have committees?
 - g) In 5.16, will a councillor ever be instructed to place an order?
 - h) In 5.20, is there a minimum level for official orders?
 - i) Section 6 includes several alternatives to cover delegation to committees or to officers, approval of invoices individually or in batches, or for approval of regular contractual payments at the beginning of the year.
 - j) Sections 7, 8 and 9 also includes several alternatives, including wording for where the clerk is a signatory. These are intended to allow a council's financial regulations to fit what they actually do, not to force any council to change what they do.
 - k) Section 10 gives two alternatives, with or without petty cash.
 - l) 13.6 has alternatives for VAT-registered and unregistered councils – only use one.
 - m) 13.7 and 13.8 are removable if they don't apply to the council.

- n) Much of Section 16 can be deleted if not applicable.
- o) 17.3, is the Clerk the RFO or will the RFO consult the Clerk?
- 6) Square brackets indicate where the council needs to specify who, or how much, or what the timescale is. For example [£500] might need to be £100, or [October] might need to be November, or [the council] might need to say the Policy and Resources Committee.
 - a) In 4.1 and 4.7, select the wording for England or Wales, based on your location.
 - b) In Section 4, the council needs to determine the timescale for its budget setting.
- 7) It is challenging to try to offer guidance on setting financial limits. A council spending £1,000 a year is unlikely to delegate authority to spend £500 to its proper officer, but one spending £5 million a year might regard £5,000 as a reasonable limit. Each council needs to determine its own limits, that help, rather than hinder, its operations.
- 8) Key limits to set:
 - a) In 5.6, at what limit will the council require a formal tender process to ensure fair competition, rather than just asking for quotes? If this is set too low, it may discourage suppliers. Many small councils might only use formal tenders once every few years.
 - b) In 5.8, at what limit will the council require fixed-price quotes rather than estimates?
 - c) In 5.9, at what level can smaller purchases be made without competition?
 - d) In 5.15, at what level can purchases be made under delegated authority (having complied with the rules about obtaining prices)?
 - e) In 5.18, how much can the clerk commit to spending in an emergency?
 - f) In 6.9, can payment of invoices (for purchases that have already been authorised) be authorised by an officer under delegated authority as a general principle, or only to avoid problems?
 - g) In Section 9, what are the limits for card payments?
 - h) In 16.5, what value of assets can be bought or disposed of, without seeking council approval?
- 9) The contents list is a table that extracts section headings from the document. It can be updated by clicking on the contents list, whereupon a tab saying "update table" appears at the top of the list.
- 10) Once this model has been tailored to fit the council's needs, the resulting Financial Regulations (with the insertion of the council's name at the top) should be adopted at a meeting of the full council. The date of adoption should be inserted below the Contents. Any subsequent proposal for amendment should also be made to the full council.
- 11) The council should keep abreast of developments in legislation that affect the local council sector and should review and update its Financial Regulations annually.
- 12) Please ensure that the latest approved version is published on the council's website.

[ENTER COUNCIL NAME] FINANCIAL REGULATIONS

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These Financial Regulations were adopted by the council at its meeting held on [enter date].

1. General

- 1.1. These Financial Regulations govern the financial management of the council and may only be amended or varied by resolution of the council. They are one of the council's governing documents and shall be observed in conjunction with the council's Standing Orders.
- 1.2. Councillors are expected to follow these regulations and not to entice employees to breach them. Failure to follow these regulations brings the office of councillor into disrepute.
- 1.3. Wilful breach of these regulations by an employee may result in disciplinary proceedings.
- 1.4. In these Financial Regulations:
 - 'Accounts and Audit Regulations' means the regulations issued under Sections 32, 43(2) and 46 of the Local Audit and Accountability Act 2014, or any superseding legislation, and then in force, unless otherwise specified.
 - "Approve" refers to an online action, allowing an electronic transaction to take place.
 - "Authorise" refers to a decision by the council, or a committee or an officer, to allow something to happen.
 - 'Proper practices' means those set out in *The Practitioners' Guide*
 - *Practitioners' Guide* refers to the guide issued by the Joint Panel on Accountability and Governance (JPAG) and published by NALC in England or Governance and Accountability for Local Councils in Wales – A Practitioners Guide jointly published by One Voice Wales and the Society of Local Council Clerks in Wales.
 - 'Must' and **bold text** refer to a statutory obligation the council cannot change.
 - 'Shall' refers to a non-statutory instruction by the council to its members and staff.
- 1.5. The Responsible Financial Officer (RFO) holds a statutory office, appointed by the council. [The Clerk has been appointed as RFO and these regulations apply accordingly.] 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 control systems;
 - ensures the accounting control systems are observed;
 - ensures the accounting records are kept up to date;
 - seeks economy, efficiency and effectiveness in the use of council resources; and
 - produces financial management information as required by the council.
- 1.6. **The council must not delegate any decision regarding:**

- **setting the final budget or the precept (council tax requirement);**
- **the outcome of a review of the effectiveness of its internal controls**
- **approving accounting statements;**
- **approving an annual governance statement;**
- **borrowing;**
- **declaring eligibility for the General Power of Competence; and**
- **addressing recommendations from the internal or external auditors**

1.7. In addition, the council shall:

- determine and regularly review the bank mandate for all council bank accounts;
- authorise any grant or single commitment in excess of [£5,000];

2. Risk management and internal control

2.1. **The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.**

2.2. The Clerk [with the RFO] shall prepare, for approval by [the council], a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.

2.3. When considering any new activity, the Clerk [with the RFO] shall prepare a draft risk assessment including risk management proposals for consideration by the council.

2.4. **At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.**

2.5. **The accounting control systems determined by the RFO must include measures to:**

- **ensure that risk is appropriately managed;**
- **ensure the prompt, accurate recording of financial transactions;**
- **prevent and detect inaccuracy or fraud; and**
- **allow the reconstitution of any lost records;**
- **identify the duties of officers dealing with transactions and**
- **ensure division of responsibilities.**

2.6. At least [once in each quarter], and at each financial year end, a member other than the Chair {or a cheque signatory} shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the council {Finance Committee}.

- 2.7. Regular back-up copies shall be made of the records on any council computer and stored either online or in a separate location from the computer. The council shall put measures in place to ensure that the ability to access any council computer is not lost if an employee leaves or is incapacitated for any reason.

3. Accounts and audit

- 3.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations.
- 3.2. **The accounting records determined by the RFO must be sufficient to explain the council's transactions and to disclose its financial position with reasonably accuracy at any time. In particular, they must contain:**
- **day-to-day entries of all sums of money received and expended by the council and the matters to which they relate;**
 - **a record of the assets and liabilities of the council;**
- 3.3. The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual {Governance and Accountability} Return.
- 3.4. The RFO shall complete and certify the annual Accounting Statements of the council contained in the Annual {Governance and Accountability} Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the RFO shall submit them (with any related documents) to the council, within the timescales required by the Accounts and Audit Regulations.
- 3.5. **The council must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices.**
- 3.6. **Any officer or member of the council must make available such documents and records as the internal or external auditor consider 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.
- 3.7. The internal auditor shall be appointed by [the council] and shall carry out their work to evaluate the effectiveness of the council's risk management, control and governance processes in accordance with proper practices specified in the Practitioners' Guide.
- 3.8. The council shall ensure that the internal auditor:
- is competent and independent of the financial operations of the council;
 - reports to council in writing, or in person, on a regular basis with a minimum of one written report during each financial year;
 - can demonstrate competence, objectivity and independence, free from any actual or perceived conflicts of interest, including those arising from family relationships; and

- has no involvement in the management or control of the council

3.9. Internal or external auditors may not under any circumstances:

- perform any operational duties for the council;
- initiate or approve accounting transactions;
- provide financial, legal or other advice including in relation to any future 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.

3.10. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as described in The Practitioners Guide.

3.11. 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 documents required by the Local Audit and Accountability Act 2014, or any superseding legislation, and the Accounts and Audit Regulations.

3.12. The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.

4. Budget and precept

4.1. **Before setting a precept, the council must calculate its [council tax (England)/budget (Wales)] requirement for each financial year by preparing and approving a budget, in accordance with The Local Government Finance Act 1992 or succeeding legislation.**

4.2. Budgets for salaries and wages, including employer contributions shall be reviewed by [the council] at least annually in [October] for the following financial year and the final version shall be evidenced by a hard copy schedule signed by the Clerk and the [Chair of the Council or relevant committee]. {The RFO will inform committees of any salary implications before they consider their draft budgets.}

4.3. No later than [month] each year, the RFO shall prepare a draft budget with detailed estimates of all [receipts and payments/income and expenditure] for the following financial year {along with a forecast for the following [three financial years]}, taking account of the lifespan of assets and cost implications of repair or replacement.

4.4. Unspent budgets for completed projects shall not be carried forward to a subsequent year. {Unspent funds for partially completed projects may only be carried forward (by placing them in an earmarked reserve) with the formal approval of the full council.}

4.5. Each committee (if any) shall review its draft budget and submit any proposed amendments to the council {finance committee} not later than the end of [November] each year.

- 4.6. The draft budget {with any committee proposals and [three-year]} forecast, including any recommendations for the use or accumulation of reserves, shall be considered by the {finance committee and a recommendation made to the} council.
- 4.7. Having considered the proposed budget and [three-year] forecast, the council shall determine its [council tax (England)/budget (Wales)] requirement by setting a budget. The council shall set a precept for this amount no later than [the end of January] for the ensuing financial year.
- 4.8. **Any member with council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government Finance Act 1992 and must disclose at the start of the meeting that Section 106 applies to them.**
- 4.9. The RFO shall **issue the precept to the billing authority no later than the end of February** and supply each member with a copy of the agreed annual budget.
- 4.10. The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.
- 4.11. Any addition to, or withdrawal from, any earmarked reserve shall be agreed by the council {or relevant committee}.

5. Procurement

- 5.1. **Members and officers are responsible for obtaining value for money at all times.** Any officer procuring goods, services or works should ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from several suppliers.
- 5.2. The RFO should verify the lawful nature of any proposed purchase before it is made and in the case of new or infrequent purchases, should ensure that the legal power being used is reported to the meeting at which the order is authorised and also recorded in the minutes.
- 5.3. Every contract shall comply with the council's Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency.
- 5.4. **For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The Procurement Act 2023 and The Procurement Regulations 2024 or any superseding legislation ("the Legislation"), must be followed in respect of the tendering, award and notification of that contract.**
- 5.5. Where the estimated value is below the Government threshold, the council shall (with the exception of items listed in paragraph 5.12) obtain prices as follows:
- 5.6. For contracts estimated to exceed [£60,000] including VAT, the Clerk shall {seek formal tenders from at least [three] suppliers agreed by [the council]} OR {advertise an open invitation for tenders in compliance with any relevant provisions of the Legislation}. Tenders shall be invited in accordance with Appendix 1.
- 5.7. **For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation regarding the publication of invitations and notices.**

- 5.8. For contracts greater than [£3,000] excluding VAT the Clerk [or RFO] shall seek at least [3] fixed-price quotes;
- 5.9. where the value is between [£500] and [£3,000] excluding VAT, the Clerk [or RFO] shall try to obtain 3 estimates {which might include evidence of online prices, or recent prices from regular suppliers.}
- 5.10. For smaller purchases, [the clerk] shall seek to achieve value for money.
- 5.11. **Contracts must not be split to avoid compliance with these rules.**
- 5.12. The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (iv) below:
- i. specialist services, such as legal professionals acting in disputes;
 - ii. repairs to, or parts for, existing machinery or equipment;
 - iii. works, goods or services that constitute an extension of an existing contract;
 - iv. goods or services that are only available from one supplier or are sold at a fixed price.
- 5.13. When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a recommendation to the council {or relevant committee}. Avoidance of competition is not a valid reason.
- 5.14. The council shall not be obliged to accept the lowest or any tender, quote or estimate.
- 5.15. Individual purchases within an agreed budget for that type of expenditure may be authorised by:
- [the Clerk], under delegated authority, for any items below [£500] excluding VAT.
 - the Clerk, in consultation with the Chair of the Council {or Chair of the appropriate committee}, for any items below [£2,000] excluding VAT.
 - {a duly delegated committee of the council for all items of expenditure within their delegated budgets for items under [£5,000] excluding VAT}
 - {in respect of grants, a duly authorised committee within any limits set by council and in accordance with any policy statement agreed by the council.}
 - the council for all items over [£5,000];
- Such authorisation must be supported by a minute (in the case of council or committee decisions) or other auditable evidence trail.
- 5.16. No individual member, or informal group of members may issue an official order {unless instructed to do so in advance by a resolution of the council} or make any contract on behalf of the council.
- 5.17. No expenditure may be authorised that will exceed the budget for that type of expenditure other than by resolution of the council {or a duly delegated committee acting within its Terms of Reference} except in an emergency.

- 5.18. In cases of serious risk to the delivery of council services or to public safety on council premises, the clerk may authorise expenditure of up to [£2,000] excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible and to [the council] as soon as practicable thereafter.
- 5.19. No expenditure shall be authorised, no contract entered into or tender accepted in relation to any major project, unless [the council] is satisfied that the necessary funds are available and that where a loan is required, Government borrowing approval has been obtained first.
- 5.20. An official order or letter shall be issued for all work, goods and services {above [£250] excluding VAT} unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained, along with evidence of receipt of goods.
- 5.21. Any ordering system can be misused and access to them shall be controlled by [the RFO].

6. Banking and payments

- 6.1. The council's banking arrangements, including the bank mandate, shall be made by the RFO and authorised by the council; banking arrangements shall not be delegated to a committee. The council has resolved to bank with [name bank]. The arrangements shall be reviewed [annually] for security and efficiency.
- 6.2. The council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. Wherever possible, more than one person should be involved in any payment, for example by dual online authorisation or dual cheque signing. Even where a purchase has been authorised, the payment must also be authorised and only authorised payments shall be approved or signed to allow the funds to leave the council's bank.
- 6.3. All invoices for payment should be examined for arithmetical accuracy, analysed to the appropriate expenditure heading and verified to confirm that the work, goods or services were received, checked and represent expenditure previously authorised by the council before being certified by [the RFO]. {Where the certification of invoices is done as a batch, this shall include a statement by the RFO that all invoices listed have been 'examined, verified and certified' by the RFO}.
- 6.4. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of employment) may be summarised to avoid disclosing any personal information.
- 6.5. All payments shall be made by [online banking/cheque], in accordance with a resolution of the council {or duly delegated committee}{or a delegated decision by an officer}, unless [the council] resolves to use a different payment method.
- 6.6. {For each financial year [the RFO] may draw up a schedule of regular payments due in relation to a continuing contract or obligation (such as Salaries, PAYE, National Insurance, pension contributions, rent, rates, regular maintenance

contracts and similar items), which the council {or a duly delegated committee} may authorise in advance for the year}.

- 6.7. {A copy of this schedule of regular payments shall be signed by [two members] on each and every occasion when payment is made - to reduce the risk of duplicate payments.}
- 6.8. {A list of such payments shall be reported to the next appropriate meeting of the council or Finance Committee} for information only.
- 6.9. The Clerk and RFO shall have delegated authority to authorise payments {only} in the following circumstances:
 - i. {any payments of up to [£500] excluding VAT, within an agreed budget}.
 - ii. payments of up to [£2,000] excluding VAT in cases of serious risk to the delivery of council services or to public safety on council premises.
 - iii. any payment necessary to avoid a charge under the Late Payment of Commercial Debts (Interest) Act 1998 {or to comply with contractual terms}, where the due date for payment is before the next scheduled meeting of [the 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 {or finance committee}.
 - iv. Fund transfers within the councils banking arrangements up to the sum of [£10,000], provided that a list of such payments shall be submitted to the next appropriate meeting of council [or finance committee].
- 6.10. The RFO shall present a schedule of payments requiring authorisation, forming part of the agenda for the meeting, together with the relevant invoices, to the council {or finance committee}. The council {or committee} shall review the schedule for compliance and, having satisfied itself, shall authorise payment by resolution. The authorised schedule shall be initialled immediately below the last item by the person chairing the meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of that meeting.

7. Electronic payments

- 7.1. Where internet banking arrangements are made with any bank, [the RFO] shall be appointed as the Service Administrator. The bank mandate agreed by the council shall identify [a number of] councillors who will be authorised to approve transactions on those accounts and a minimum of two people will be involved in any online approval process. {The Clerk may be an authorised signatory, but no signatory should be involved in approving any payment to themselves.}
- 7.2. All authorised signatories shall have access to view the council's bank accounts online.
- 7.3. No employee or councillor shall disclose any PIN or password, relevant to the council or its banking, to anyone not authorised in writing by the council or a duly delegated committee.

- 7.4. The Service Administrator shall set up all items due for payment online. A list of payments for approval, together with copies of the relevant invoices, shall be sent [by email] to [two] authorised signatories.
- 7.5. In the prolonged absence of the Service Administrator [an authorised signatory] shall set up any payments due before the return of the Service Administrator.
- 7.6. Two [councillors who are] authorised signatories shall check the payment details against the invoices before approving each payment using the online banking system.
- 7.7. Evidence shall be retained showing which members approved the payment online {and a printout of the transaction confirming that the payment has been made shall be appended to the invoice for audit purposes}.
- 7.8. A full list of all payments made in a month shall be provided to the next [council] meeting {and appended to the minutes}.
- 7.9. With the approval of [the council] in each case, regular payments (such as gas, electricity, telephone, broadband, water, National Non-Domestic Rates, refuse collection, pension contributions and HMRC payments) may be made by variable direct debit, provided that the instructions are [signed/approved online] by [two authorised members]. The approval of the use of each variable direct debit shall be reviewed by [the council] at least every two years.
- 7.10. Payment may be made by BACS or CHAPS by resolution of [the council] provided that each payment is approved online by [two authorised bank signatories], evidence is retained and any payments are reported to [the council] at the next meeting. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.
- 7.11. If thought appropriate by the council, regular payments of fixed sums may be made by banker's standing order, provided that the instructions are signed {or approved online} by [two members], evidence of this is retained and any payments are reported to council when made. The approval of the use of a banker's standing order shall be reviewed by [the council] at least every two years.
- 7.12. Account details for suppliers may only be changed upon written notification by the supplier verified by [two of] the Clerk and [the RFO] [a member]. This is a potential area for fraud and the individuals involved should ensure that any change is genuine. Data held should be checked with suppliers every [two years].
- 7.13. Members and officers shall ensure that any computer used for the council's financial business has adequate security, with anti-virus, anti-spyware and firewall software installed and regularly updated.
- 7.14. Remembered password facilities {other than secure password stores requiring separate identity verification} should not be used on any computer used for council banking.

8. Cheque payments

- 8.1. Cheques or orders for payment in accordance in accordance with a resolution or delegated decision shall be signed by [two members]{and countersigned by the Clerk}.
- 8.2. A signatory having a family or business relationship with the beneficiary of a payment shall not, under normal circumstances, be a signatory to that payment.
- 8.3. To indicate agreement of the details on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall also initial the cheque counterfoil and invoice.
- 8.4. {Cheques or orders for payment shall not normally be presented for signature other than at, or immediately before or after a council {or committee} meeting}. Any signatures obtained away from council meetings shall be reported to the council {or Finance Committee} at the next convenient meeting.

9. Payment cards

- 9.1. Any Debit Card issued for use will be specifically restricted to [the Clerk and the RFO] and will also be restricted to a single transaction maximum value of [£500] unless authorised by council or finance committee in writing before any order is placed.
- 9.2. 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].
- 9.3. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk {and RFO} {specify other officers} and any balance shall be paid in full each month.
- 9.4. Personal credit or debit cards of members or staff shall not be used {under any circumstances.} OR {except for expenses of up to [£250] including VAT, incurred in accordance with council policy.}

10. Petty Cash

- 10.1. {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 [or RFO] (for example for postage or minor stationery items) shall be refunded on a regular basis, at least quarterly.} **OR** {The RFO shall maintain a petty cash [float/imprest account] of [£250] and may provide petty cash to officers for the purpose of defraying operational and other expenses.
 - a) Vouchers for payments made from petty cash shall be kept, along with receipts to substantiate every payment.
 - b) Cash income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.
 - c) Payments to maintain the petty cash float shall be shown separately on any schedule of payments presented for approval.}

11. Payment of salaries and allowances

- 11.1. **As an employer, the council must make arrangements to comply with the statutory requirements of PAYE legislation.**
- 11.2. **Councillors allowances (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment.**
- 11.3. Salary rates shall be agreed by the council, or a duly delegated committee. No changes shall be made to any employee's gross pay, emoluments, or terms and conditions of employment without the prior consent of the council {or relevant committee}.
- 11.4. Payment of salaries shall be made, after deduction of tax, national insurance, pension contributions and any similar statutory or discretionary deductions, on the dates stipulated in employment contracts.
- 11.5. Deductions from salary shall be paid to the relevant bodies within the required timescales, provided that each payment is reported, as set out in these regulations above.
- 11.6. Each payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a payroll control account or other separate confidential record, with the total of such payments each calendar month reported in the cashbook. Payroll reports will be reviewed by [the finance committee] to ensure that the correct payments have been made.
- 11.7. Any termination payments shall be supported by a report to the council, setting out a clear business case. Termination payments shall only be authorised by the full council.
- 11.8. Before employing interim staff, the council must consider a full business case.

12. Loans and investments

- 12.1. Any application for Government approval to borrow money and subsequent arrangements for a loan must be authorised by the full council and recorded in the minutes. All borrowing shall be in the name of the council, after obtaining any necessary approval.
- 12.2. Any financial arrangement which does not require formal borrowing approval from the [Secretary of State/Welsh Assembly Government] (such as Hire Purchase, Leasing of tangible assets or loans to be repaid within the financial year) must be authorised by the full council, following a written report on the value for money of the proposed transaction.
- 12.3. The council shall consider the requirement for an Investment Strategy and Policy in accordance with Statutory Guidance on Local Government Investments, which must be written in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.
- 12.4. All investment of money under the control of the council shall be in the name of the council.
- 12.5. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.

- 12.6. Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, shall be made in accordance with these regulations.

13. Income

- 13.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.
- 13.2. The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the Clerk. [The RFO] shall be responsible for the collection of all amounts due to the council.
- 13.3. Any sums found to be irrecoverable and any bad debts shall be reported to the council by [the RFO] and shall be written off in the year. The council's approval shall be shown in the accounting records.
- 13.4. All sums received on behalf of the council shall be deposited intact with the council's bankers, with such frequency as the RFO considers necessary. The origin of each receipt shall clearly be recorded on the paying-in slip or other record.
- 13.5. Personal cheques shall not be cashed out of money held on behalf of the council.
- 13.6. {The RFO shall ensure that VAT is correctly recorded in the council's accounting software and that any VAT Return required is submitted from the software by the due date}. OR {Any repayment claim under section 33 of the VAT Act 1994 shall be made {quarterly where the claim exceeds [£100] and} at least annually at the end of the financial year.}
- 13.7. {Where significant sums of cash are regularly received by the council, the RFO shall 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 record such as ticket issues, and that appropriate care is taken for the security and safety of individuals banking such cash.}
- 13.8. {Any income that 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.}

14. Payments under contracts for building or other construction works

- 14.1. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments, which shall be made within the time specified in the contract based on signed certificates from the architect or other consultant engaged to supervise the works.
- 14.2. Any variation of, addition to or omission from a contract must be authorised by [the Clerk] to the contractor in writing, with the council being informed where the final cost is likely to exceed the contract sum by 5% or more, or likely to exceed the budget available.

15. Stores and equipment

- 15.1. {[The officer in charge of each section] shall be responsible for the care and custody of stores and equipment [in that section].}
- 15.2. Delivery notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.
- 15.3. {Stocks shall be kept at the minimum levels consistent with operational requirements.}
- 15.4. {The RFO shall be responsible for periodic checks of stocks and stores, at least annually.}

16. Assets, properties and estates

- 16.1. The Clerk shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the council.
- 16.2. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date, with a record of all properties held by the council, their 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.
- 16.3. 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.
- 16.4. No interest in land 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. In each case a written report 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 where required by law).
- 16.5. 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, except where the estimated value of any one item does not exceed [£500]. In each case a written report shall be provided to council with a full business case.

17. Insurance

- 17.1. The RFO shall keep a record of all insurances effected by the council and the property and risks covered, reviewing these annually before the renewal date in conjunction with the council's review of risk management.
- 17.2. The Clerk shall give prompt notification to [the RFO] of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.
- 17.3. The RFO shall be notified of any loss, liability, damage or event likely to lead to a claim, and shall report these to [the council] at the next available meeting. The RFO shall negotiate all claims on the council's insurers {in consultation with the Clerk}.

17.4. 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.

18. [Charities]

18.1. Where the council is sole managing trustee of a charitable body the Clerk and 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 and RFO shall arrange for any audit or independent examination as may be required by Charity Law or any Governing Document.]

19. Suspension and revision of Financial Regulations

19.1. The council shall review these Financial Regulations [annually] and following any change of clerk or RFO. The Clerk shall monitor changes in legislation or proper practices and advise the council of any need to amend these Financial Regulations.

19.2. The council may, by resolution 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 presented to all members. Suspension does not disapply any legislation or permit the council to act unlawfully.

19.3. The council may temporarily amend these Financial Regulations by a duly notified resolution, to cope with periods of absence, local government reorganisation, national restrictions or other exceptional circumstances.

Appendix 1 - Tender process

- 1) Any 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.
- 2) The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post, unless an electronic tendering process has been agreed by the council.
- 3) Where a postal process is used, each 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. 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.
- 4) Where an electronic tendering process is used, the council shall use a specific email address that will be monitored to ensure that nobody accesses any tender before the expiry of the deadline for submission.
- 5) Any invitation to tender issued under this regulation shall be subject to Standing Order [insert reference of the council's relevant standing order] and shall refer to the terms of the Bribery Act 2010.
- 6) Where 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, 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.

Tattingstone Parish Council

DATA PROTECTION & INFORMATION MANAGEMENT POLICY

Version 1.0

DATA PROTECTION

1 ABOUT THIS POLICY

1.1 This policy outlines the standards Tattingstone Parish Council ('the Council') intends to observe in relation to its compliance with the General Data Protection Regulation (GDPR) and subsequently revised UK Data Protection law.

1.2 The policy is applicable to all councillors and any employees, partners, voluntary groups, third parties and agents authorised by them.

1.3 The Council shall ensure that all users fully understand its obligations and have undertaken the necessary training to demonstrate compliance with this policy.

1.4 This policy applies to all personal information created or held by the Council, in whatever format. This includes, but is not limited to paper, electronic, mail, microfiche and film.

2 RESPONSIBILITIES

2.1 To operate efficiently, the Council must collect and use information about people with whom it works. This may include members of the public, current, past and prospective employees, customers, contractors, suppliers and partner organisations.

2.2 The Council regards the lawful and correct treatment of personal information as critical to its successful operations, maintaining confidence between the Council and those with whom it carries out business. The Council will, therefore, ensure that it treats personal information correctly in accordance with the law.

2.3 The Council as a whole is accountable for ensuring compliance with this policy. The day-to-day responsibilities are delegated to the [insert post], who will undertake information audits and manage the information collected by the Council including the issuing of privacy notices, dealing with requests and complaints raised and the safe disposal of information.

2.4 Councillors who process personal data on an individual basis and are not acting on behalf of the council are likely to be considered data controllers and therefore required to notify the Information Commissioner's Office.

2.5 All councillors and officers who hold or collect personal data are responsible for compliance with data protection legislation and must ensure that personal and/or sensitive information is kept and processed in accordance with this policy.

3 BREACH OF THIS POLICY

3.1 Breach of this policy may result in disciplinary action in accordance with the Council's Conduct or Capability procedures and, in certain circumstances may be considered to be gross misconduct, resulting in dismissal. It should also be noted that breach of the policy could also lead to criminal or civil action if illegal material is involved or legislation is contravened. Councillors found to be in breach of this policy may also be deemed to have breached the Code of Conduct and referred to the District Council's Monitoring Officer.

4 PRIVACY BY DESIGN

4.1 The GDPR requires data controllers to put measures in place to minimise personal data processing and that they only process data that is necessary for the purposes of processing and stored for as long as is necessary.

4.2 The Council will have the appropriate measures in place to determine the basis for lawful processing and will undertake risk assessments to ensure compliance with the law. These measures include the use of Data Protection Impact Assessments (DPIAs).

5 CONTRACTS

5.1 Data protection law places requirements on both the Council and its suppliers to ensure the security of personal data, and to manage individuals' privacy rights. This means that whenever the Council uses a supplier to process individuals' data on its behalf it must have a written contract in place.

5.2 The law sets out what needs to be included in the contract so that both parties understand their responsibilities and liabilities.

5.3 The Council is liable for its compliance with data protection law and must only appoint suppliers who can provide 'sufficient guarantees' that the requirements of the law will be met, and the rights of individuals protected.

5.4 If a contractor, partner organisation or agent of the Council is appointed or engaged to collect, hold, process or deal with personal data on behalf of the council, or if they will do so as part of the services they provide to the Council, the relevant lead Councillor or Council officer must ensure that personal data is managed in accordance with data protection law and this Policy.

5.5 Security and data protection requirements must be included in any contract that the agent, contractor or partner organisation enters into with the Council and reviewed during the contract's life cycle.

5.6 Council officers will use the appropriate processes, templates and DPIAs when managing or issuing contracts.

6 INFORMATION SHARING

6.1 The Council may share information when it is in the best interests of the data subject and when failure to share data may carry risks to vulnerable groups and individuals.

6.2 Information must always be shared in a secure and appropriate manner and in accordance with the information type. The Council will be transparent and as open as possible about how and with whom data is shared; with what authority; and for what purpose; and with what protections and safeguards.

6.3 Any Councillor or officer dealing with telephone enquiries must be careful about disclosing personal information held by the Council. In order to manage this the enquirer will be asked to put their request in writing in the first instance.

7 INDIVIDUALS' RIGHTS

7.1 An individual may request a copy of any data held about them, or information about the reasons for which it is kept and processed. This is called a Subject Access Request (SAR).

7.2 Individuals also have other rights under the Data Protection Act 2018 which are set out in the Council's privacy notices. The Council must respond to individuals exercising their rights within one month.

8 DISCLOSURE OF PERSONAL INFORMATION TO THIRD PARTIES

8.1 Personal data can only be disclosed about a third party in accordance with the Data Protection Act 2018.

8.2 If a user believes it is necessary to disclose information about a third party to a person requesting data, they must seek specialist advice before doing so.

9 BREACH OF INFORMATION SECURITY

9.1 The Council understands the importance of recognising and managing information security incidents. This occurs when data or information is transferred to somebody who is not entitled to receive it. It includes losing data or theft of information, unauthorised use of the Council's system to process or store data by any person or attempted unauthorised access to data or information regardless of whether this was successful or not.

9.2 All users have an obligation to report actual or potential data protection compliance failures as soon as possible and take immediate steps to minimise the impact and to assist with managing risk. The Council will fully investigate both actual and potential failures and take remedial steps if necessary maintain a register of compliance failures. If the incident involves or impacts personal data it must be reported to the ICO within 72 hours.

10 IT AND COMMUNICATIONS SYSTEMS

10.1 The Council's IT and communications systems are intended to promote effective communication and working practices. This policy outlines the standards users must observe when using these systems and the action the Council will take if users breach these standards.

10.2 Breach of this policy may be dealt with under the Council's Disciplinary Procedure and, in serious cases, may be treated as gross misconduct.

11 EQUIPMENT SECURITY AND PASSWORDS

11.1 Councillors and officers are responsible for the security of the equipment allocated to or used by them, and must not allow it to be used by anyone other than in accordance with this policy. Passwords must be set on all IT equipment and passwords must remain confidential and be changed regularly.

11.2 Users must only log onto Council systems using their own username and password. Users must not use another person's username and password or allow anyone else to log on using their username and password.

12 SYSTEMS AND DATA SECURITY

12.1 Users should not delete, destroy or modify existing systems, programs, information or data (except as authorised in the proper performance of their duties).

12.2 Users must not download or install software from external sources. Downloading unauthorised software may interfere with the Council's systems and may introduce viruses or other malware.

12.3 Users must not attach any device or equipment including mobile phones, tablet computers or USB storage devices to our systems.

12.4 Users should exercise particular caution when opening unsolicited e-mails from unknown sources. If an e-mail looks suspicious do not reply to it, open any attachments or click any links in it.

12.5 Users must inform [insert the key contact] immediately if they suspect a computer may have a virus.

13 E-MAIL

13.1 Users should adopt a professional tone and observe appropriate etiquette when communicating with third parties by e-mail.

13.2 It should be noted that e-mails can be used in legal proceedings and that even deleted e-mails may remain on the system and be capable of being retrieved.

13.3 Users must not send abusive, obscene, discriminatory, racist, harassing, derogatory, defamatory, pornographic or otherwise inappropriate e-mails.

13.4 For the purposes of council business, users must use a designated email account (or only use the email account provided) in order to receive or send email correspondence.

14 USING THE INTERNET

14.1 Users should not access any web page or download any image or other file from the internet which could be regarded as illegal, offensive, in bad taste or immoral. Even web content that is legal in the UK may be in sufficient bad taste to fall within this

prohibition. As a general rule, if any person (whether intended to view the page or not) might be offended by the contents of a page, or if the fact that our software has accessed the page or file might be a source of embarrassment if made public, then viewing it will be a breach of this policy.

15 PROHIBITED USE OF COUNCIL SYSTEMS

15.1 Misuse or excessive personal use of our telephone or e-mail system or inappropriate internet use will be

dealt with under the Council's Disciplinary Procedure. Misuse of the internet can in some cases be a criminal offence.

15.2 Creating, viewing, accessing, transmitting or downloading any of the following material will usually amount to gross misconduct (this list is not exhaustive):

(a) pornographic material (that is, writing, pictures, films and video clips of a sexually explicit or arousing nature);

(b) offensive, obscene, or criminal material or material which is liable to cause embarrassment to us or our local community;

(c) a false and defamatory statement about any person or organisation;

(d) material which is discriminatory, offensive, derogatory or may cause embarrassment to others (including material which breaches our Equal Opportunities Policy or our Anti-harassment and Bullying Policy);

(e) confidential information about the Council or any of our staff or our community (except as authorised in the proper performance of your duties);

(f) unauthorised software;

(g) any other statement which is likely to create any criminal or civil liability; or

(h) music or video files or other material in breach of copyright.

16 SOCIAL MEDIA

16.1 This policy is in place to minimise the risks to our Council through use of social media.

16.2 This policy deals with the use of all forms of social media, including Facebook, LinkedIn, Twitter, Google+, Wikipedia [, Whisper] [, Instagram] [, Vine] [, Tumblr] and all other social networking sites, internet postings and blogs. It applies to use of social media for Council purposes as well as personal use that may affect our business in any way.

17 PROHIBITED USE

17.1 Users must avoid making any social media communications that could damage the Council's interests or reputation, even indirectly.

17.2 Users must not use social media to defame or disparage us, Council staff or any third party; to harass, bully or unlawfully discriminate against staff or third parties; to make false or misleading statements; or to impersonate colleagues or third parties.

17.3 Any misuse of social media should be reported to [council to decide the key contact].

18 GUIDELINES FOR RESPONSIBLE USE OF SOCIAL MEDIA

18.1 Users should make it clear in social media postings, or in their personal profile, that they are speaking on their own behalf.

18.2 Be respectful to others when making any statement on social media and be aware that they are personally responsible for all communications which will be published on the internet for anyone to see.

18.3 A data protection breach may result in disciplinary action up to and including dismissal.

18.4 Members or staff may be required to remove any social media content that the Council believes constitutes a breach of this policy. Failure to comply with such a request may in itself result in disciplinary action.

19 BRING YOUR OWN DEVICE (BYOD)

The Council must take appropriate technical and organisational measures against accidental loss or destruction of or damage to personal data. Councillors using their own devices raises a number of data protection concerns due to the fact that these are owned by the user rather than the data controller. The risks the controller needs to assess are:

- The type of data held.
- Where the data may be stored.
- How the data is transferred.
- Potential data leakage.
- Blurring of personal and business use.
- The device's security capacities.
- What to do if the person who owns the device leaves the Council and
- How to deal with the loss, theft, failure and support of a device.

Councillors and officers using their own devices shall have the following responsibilities:

- Users will not lend their device to anybody.
- Users will inform the Council should they lose, sell, recycle or change their device.
- Users will enable a security pin to access their device and an automatic lock every 5 minutes requiring re-entry of the pin.
- Users will ensure security software is set up on their device and kept up to date.
- Users will not use their device to store Council emails, files and data.

20 RECORDS MANAGEMENT

20.1 It is necessary for the Council to retain a number of data sets as part of managing council business. The Council shall apply the following framework :

DOCUMENT	MINIMUM RETENTION PERIOD	REASON
Minute books	Indefinite	Archive
Scales of fees and charges	6 years	Management
Receipt and payment account(s)	Indefinite	Archive
Receipt books of all kinds	6 years	VAT
Bank statements, including deposit/savings accounts	Last completed audit year	Audit
Bank paying-in books	Last completed audit year	Audit
Cheque book stubs	Last completed audit year	Audit
Quotations and tenders	6 years	Limitation Act 1980 (as amended)
Paid invoices	6 years	VAT
Paid cheques	6 years	Limitation Act 1980 (as amended)
VAT records	6 years generally but 20 years for VAT on rents	VAT
Petty cash, postage and telephone books	6 years	Tax, VAT, Limitation Act 1980 (as amended)
Timesheets	Last completed audit year 3 years	Audit (requirement) Personal injury (best practice)
Wages books	12 years	Superannuation

Insurance policies	While valid	Management
Certificates for Insurance against liability for employees	40 years from date on which insurance commenced or was renewed	The Employers' Liability (Compulsory Insurance) Regulations 1998 (SI. 2753), Management.
Investments	Indefinite	Audit, Management
Title deeds, leases, agreements, contracts	Indefinite	Audit, Management
Members allowances register	6 years	Tax, Limitation Act 1980 (as amended)
For Halls, Centre, Recreation Grounds		
<ul style="list-style-type: none"> ▪ application to hire ▪ lettings diaries ▪ copies of bills to hires ▪ record of tickets issued 	6 years	VAT
For Allotments		
Tenancy Agreement, register and plans	Indefinite	Audit, Management
For Burial Grounds		
<ul style="list-style-type: none"> ▪ register of fees collected ▪ register of burials ▪ register of purchased graves ▪ register/plan of grave spaces ▪ register of memorials ▪ applications for interment ▪ applications for right to erect memorials ▪ disposal certificates 	Indefinite	Archives, Local Authorities Cemeteries Order 1977 (SI. 204)

▪ copy certificates of grant of exclusive right of burial		
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Tattingstone Parish Council

Complaints Policy

Version 2.0

Introduction

Tattingstone Parish Council provides many services to community groups, sports teams, companies and individuals. We try to get our service delivery right every time, but there are occasions when users of our services maybe dissatisfied with our performance, for any number of reasons. This policy sets out how to raise a complaint with the Parish Council.

Informal Complaint

It is hoped that most complaints can be resolved quickly and amicably through this route.

Informal complaints may be made by telephone, email or a visit to the Clerk. The complaint will be handled by the Clerk and the Chairman, depending on the nature of the complaint. The Clerk will be kept informed of the handling of the complaint and its resolution.

Complaints should always be directed through the Clerk, not through individual Councillors. A complainant may advise a Councillor of the details of a complaint, but individual Councillors are not in a position to resolve complaints.

It is expected that most complaints can be resolved through this informal route. However, the Council appreciates that on occasions if an informal approach had not resolved the complaint, or that the initial complaint is so serious, then the formal complaints process should be followed.

Formal Complaint

The Clerk to the Council is responsible for managing the formal complaints process. The Clerk is the proper officer of the Council. If a formal complaint is being raised against the Clerk, then the process as detailed should be followed, but the Chairman of the Council should be informed instead of the Clerk.

A formal complaint can only be submitted in writing to the clerk's address, it should be addressed to the Clerk, marked "Confidential – Formal Complaint". The Council encourages contact by email and telephone, but as a formal complaint is a serious matter will only accept these in writing.

The complaint should cover as much detail as possible and enclose any relevant supporting documentation. The Clerk will acknowledge receipt of the complaint within three working days.

The Clerk will carry out an initial investigation into the complaint and will within ten working days provide the complainant with an update on progress, or a suggested resolution. If the complainant is satisfied with the resolution the complaint is closed. The Clerk will report to the Council, through the Clerk's report, summary details of the complaint and a brief summary of its resolution. This summary report will exclude the names of the complainant.

If the Clerk is unable to resolve the complaint, or the complainant is not satisfied with the proposed resolution then the matter will be referred to a meeting of the Council.

Review Panel

A Review Panel will be formed as a temporary committee of the Parish Council. The panel will be constituted of five members to ensure that three members of the committee are available, at short notice, to review a complaint. The Review Panel has delegated authority from the Parish Council to review and decide on complaints.

Three members will review a complaint; this will ensure the panel is quorate and that the number of members present is not excessive.

The panel is subject to all of the normal meeting notification, agenda and minute requirements, as laid down in the Parish Council's Standing Orders. Arrangements for minute taking will be reviewed when a Review Panel meeting is called.

It is expected that the Review Panel will be able to meet within seven working days of being notified by the Clerk.

Prior to the Meeting

Seven clear working days before the Review Panel meeting the complainant will provide the Parish Council with copies of all documentation, or other evidence (such as photographs) that they intend to introduce to the Review Panel meeting. The Parish Council will provide the same to the complainant.

At the Meeting

1. The Review Panel shall consider whether the circumstances of the meeting warrant the exclusion of the public and the press. As far as possible the Council carries out its business in public, matters that involve individual identified member of staff, may require the exclusion of the press and public.
2. The Chairman of the Review Panel shall introduce everyone and explain the procedure to be used in order to consider the complaint made. The meeting should be as informal and friendly as possible, without prejudicing the need to consider properly the matter under discussion.
 - a. The complainant (or representative) shall be invited to outline the grounds for complaint and panel members given the opportunity to ask any question of the complainant.
 - b. If relevant, the Clerk will explain the Council's position and panel members shall ask any questions.
 - c. The complainant is to be offered the opportunity of a last word as a means of summing up their position.
 - d. The Clerk is to be offered the opportunity of a last word as a means of summing up their position.
3. The Clerk and complainant shall be asked to leave the room while panel members decide whether or not the grounds for the complaint have been made. If a point of clarification is necessary, both parties should be invited back. In any case both parties return to hear the decision, or to be advised when the decision will be made.

4. The announcement of any decision will be made in public, at the next Council meeting.

Timings

The Parish Council will try to adhere to the timings outlined in this policy, but in the case of a complex complaint, or the absence of a person who is involved in the complaint, may mean that the timings have to vary.

Should this occur then the complainant will be kept advised of the revised timescales.

Parish Council Staff

A formal complaint is a serious matter. A complaint involving a member of the Council's staff could result in disciplinary action; or in cases of gross misconduct dismissal from the Council's employment.

The Council will not under any circumstances enter into any correspondence, or discussion, with any complainant about any action taken, formally or informally against any member of its staff. This is expressly to protect the employment rights to which all employees of the Council are entitled.

Complaints against Councillors

This policy does not cover complaints against an individual Councillor. A complaint about a Parish Councillor should be addressed to:

The Monitoring Officer

Babergh District Office

Endeavour house

8 Russell Road

Ipswich

IP1 2BX

The Monitoring Officer can only deal with complaints about the behaviour of a Councillor. It will not deal with complaints about matters that are not covered by the Councillors Code of Conduct. Complaints must be about a Councillor's failure to follow the Code of Conduct. Further information is available from the Babergh District Council website: [Complain about a Councillor - Babergh District Council - Babergh & Mid Suffolk District Councils - Working Together](#)

Anonymity

The Council will not acknowledge or consider, under any circumstances, informal or formal complaints that are submitted anonymously.

Adopted by Tattingstone Parish Council at meeting: 03 June 2024

Minute reference: 08

Tattingstone Parish Council

General Reserves Policy

Version 1.0

1. Introduction

Tattingstone Parish Council is required to maintain adequate Financial Reserves to meet the needs of its operations and to ensure financial security. The purpose of this policy is to set out how the Council will determine and review the level of reserves.

The Joint Panel on Accountability and Governance Practitioners Guide (JPAG) (March 2020 edition) advises:

“As with any financial entity, it is essential that authorities have sufficient reserves (General and Earmarked) to finance both its day-to-day operations and future plans. It is important, however, given that its funds are generated from taxation/public levies, that such reserves are not excessive.”

Sections 32 and 43 of the Local Government Finance Act 1992 require local authorities to have regard to the level of reserves needed for meeting estimated future expenditure when calculating the budget requirement. However, there is no specific minimum level of reserves which an authority should hold, and it is the responsibility of the Responsible Financial Officer to advise the Parish Council about the level of reserves and to ensure that there are procedures for their establishment and use.

2. Types of Reserves

These may be categorised as either General or Specific.

2.1 General Reserves

General Reserves are funds which do not have any restrictions on their use. They cushion the impact of uneven cash flows, offset budget requirements, if necessary, or can be held in case of unexpected events or emergencies. Setting the level of General Reserves is agreed with the Annual Budget.

JPAG (March 2020 edition) advises:

“The generally accepted recommendation with regard to the appropriate minimum level of a Smaller Authority’s General Reserve is that this should be maintained at between three (3) and twelve (12) months Net Revenue Expenditure (NRE).”

The smaller the authority, the closer the figure should be to 12 months NRE, the larger the authority the nearer to 3 months. In practice, any authority with an NRE in excess of £200,000 should plan on 3 months equivalent.”

The primary means of building General Reserves will be through a reallocation of funds (underspend on a completed project) and allocation from the annual budget. This will be in addition to any amounts needed to replenish reserves which have been spent in the previous year. If in extreme circumstances General Reserves were exhausted due to major unforeseen spending pressures within a particular financial year, the Parish Council would be able to draw down from its EMRs to provide short term resources.

2.2 Earmarked Reserves ‘EMR’s

EMRs must be held for genuine and intended purposes and their level should be subject to annual review and justification. They should be separately identified to prevent query from internal and external auditors. EMRs are held for several reasons and shall only be used for the purpose for which they were created:

- Renewals – to enable the planning and financing of an effective program of equipment replacement and property maintenance/refurbishment. The funds required are built up incrementally over

several years when taking into account asset conditions and asset life. They are a mechanism to smooth expenditure without the need to vary budgets.

- Carry forward of underspend on an uncompleted project – expenditure committed to a project but not spent in the budget year. Reserves can be used as a mechanism to carry forward those resources.
- Developers Contributions – proceeds from developers which can only be used for specified purposes.
- Other Earmarked Reserves – these may be set up from time to time to meet known or predicted liabilities.

Where the purpose of an Earmarked Reserve becomes obsolete, or where there is an over-provision of funds, the excess may, on the approval of the Parish Council, be transferred to other budget headings within the revenue budget, to General Reserves or to one or more other Earmarked Reserves.

EMRs will be established on a “needs” basis in line with anticipated requirements and these are to be reviewed annually when the budget is agreed.

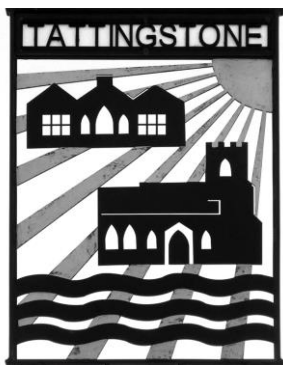
Any decision to set up an EMR must be approved by Parish Council. If the EMRs are used to meet short term funding gaps, they must be replenished in the following financial year. However, EMRs which have been used to meet a specific liability would not need to be replenished, after having served the purpose for which they were originally set up.

3. Management and Control of Reserves

Movements in Earmarked Reserves and General Reserves shall be reported to the Parish Council as part of the quarterly Budget to Actual Report and at monthly meetings if required. The use of Reserves shall be approved by the Parish Council.

The level of General Reserves shall be reviewed on an annual basis during the annual budgetary review and agreed by the Parish Council. The minimum level of General Reserves shall be recommended to the Parish Council by the Responsible Financial Officer. This will form part of the recommendations for the Annual Budget and Precept request by the Parish Council.

The current level of General Reserves to be held by the Council is set at equal to between three and six months of predicted expenditure. Earmarked Reserves shall be reviewed on an individual basis. This review will also be undertaken as part of the Annual Budgetary Review. Approval for the creation, amendment, cessation or continuation of Earmarked Reserves will be given by the Parish Council.



Tattingstone Parish Council

Grant Awarding Policy

Version 1.0

GRANT AWARDING POLICY

Tattingstone Parish Council has statutory powers to make funds available to local organisations for the overall benefit of Tattingstone and its residents. This document outlines Tattingstone Parish Council's guidelines for awarding. It also formalises the application process to ensure access, openness and fairness to the groups and organisations we aim to support. We will ensure that our grant awarding activity is fair and transparent.

General information for applicants

It is Tattingstone Parish Council's intention (subject to budget restrictions and available resources) to support initiatives from local community groups and organisations. Priority will be given to applicants who have not previously received grants from Tattingstone Parish Council. The size of any grant awarded is at the discretion of the Parish Council.

Who is eligible to apply

The following organisations may apply to Tattingstone Parish Council:

- a) A Tattingstone based charity
- b) An organisation serving the needs of the residents of Tattingstone
- c) Resident(s) of Tattingstone requesting grant aid with a project/event, which will be for the benefit of the local community
- d) A Tattingstone based club/association/charity serving a specific section of the community or the community as a whole
- e) A local branch of a regional or national organisation/group which serves the needs of the residents of Tattingstone.

Who is not eligible to apply

We will normally reject applications from:

- a) Projects which are the prime statutory responsibility of other government bodies who would normally be funded by a local or regional authority
- b) Projects which improve or benefit privately owned land or property
- c) Support for individuals or private business projects
- d) Applications by "for profit" commercial organisations
- e) From regional and national organisations unless it can be clearly demonstrated that the grant would be used specifically for the residents served by Tattingstone Parish Council
- f) From organisations with political affiliations or those established for the purpose of forwarding a party-political agenda

Priority will be given to those applications submitted early in the financial year (which runs from April to March), however the Parish Council reserves the right to leave the application process, funding dependent, until the end of the financial year.

What can be funded

The project should be something that makes the local community a better place to live, work and play. It should be something that will provide a long lasting and sustainable benefit to our local area. The project must be something that will improve the social, environmental and /or economic profile of Tattingstone. Priority will be given to those applications which add value over applications for running costs.

The following are unlikely to be considered as a grant priority

Projects where there is a large shortfall in the funding required to complete the project or projects that simply replace existing facilities with no significant improvement.

Conditions of grant

Tattingstone Parish Council support must be acknowledged as appropriate on all publicity and promotional material including posters, advertisements, press releases and leaflets.

Financial support can only be used for the purpose for which the grant is given.

Grants must not be distributed to any other organisation.

Applications should be submitted, using the Small Grant Application Form to:

The Clerk

Tattingstone Parish Council

34 Sycamore Way

Brantham

CO11 1TL

e-mail: tatt.pc@gmail.com

Decisions will be based on the following criteria:

- General eligibility
- Impact on key local need
- Community support
- Value for money
- Environmental impact
- Community involvement
- Feasibility
- Likely effectiveness

Tattingstone Parish Council

Health & Safety Policy

Version 1.0

HEALTH AND SAFETY POLICY

1. Introduction

- 1.1. This policy sets out the general principles and approach that Tattingsone Parish Council will follow in respect of Health and Safety legislation for premises and activities for which it is responsible.

2. Scope of the policy

- 2.1. The Parish Council aims to protect the health, safety and welfare of employees, contractors, residents and members of the public within its area, who may be affected by the Council's activities.
- 2.2. The Parish Council will ensure that any buildings and amenities belonging to the Council are properly managed by the Council and that the Council set up and monitor appropriate Health and Safety policies and procedures for the protection of the public.
- 2.3. Councillors are required to take reasonable care of their own Health and Safety when carrying out duties on behalf of the Parish Council.

3. The Parish Clerk and Responsible Finance Officer (RFO)

- 3.1. If the Parish Clerk and/or RFO works from home, he/she must ensure that he/she works in a safe working environment.
- 3.2. This includes observing the legal recommendations for safe handling, the use of computer equipment, and workstation design

4. Contractors, Employees and Volunteer Workers

- 4.1. The Parish Council will ensure that any contractors or Volunteer Workers employed to carry out work on behalf of the Council have adequate and appropriate Public Liability insurance.
- 4.2. Contractors and Volunteer Workers will report to the Clerk or any nominated Councillor any hazard or situation encountered during their work, which may affect members of the public.
- 4.3. Employees, Contractors and Volunteers should:
 - Seek advice on safety and health matters from the Clerk.
 - Make proper use of protective clothing and safety equipment provided.
 - Report immediately to the Clerk any defects in plant, structures, equipment or safety procedures which come to their notice.
 - Report promptly to the Clerk any incidents which have led or might lead to injury or damage and co-operate with any investigation which might be undertaken with the object of preventing accidents or re-occurrence of incidents.
- 4.4. Employees and volunteers are reminded that they have a duty to care for their own safety and that of other workers and other persons who might be affected by their activities and to co-operate with the Council so as to enable it to carry out its own responsibilities successfully. The final level of responsibility is, however, that of each and every individual.

5. Roads and footpaths

- 5.1. The Parish Council is responsible for monitoring the safety of roads and footpaths in its area, and will promptly report any hazards that are brought to its attention to the appropriate authorities for further action.

6. Environment

- 6.1. The Parish Council will ensure that, as far as possible, the Parish remains a safe and pleasant environment for its residents.
- 6.2. The Parish Council will obtain specialist technical and Health and Safety advice for any projects or pieces of work that could affect the general public.
- 6.3. The Council will ensure that any work activities carried out on its behalf do not unreasonably jeopardize the Health and Safety of the general public.

7. Risk assessment

- 7.1. The Parish Council will carry out a risk assessment of all its activities and review this annually.
- 7.2. The Council will set up and monitor policies and procedures to reduce any risks that are identified.

8. Council Safety Officer

- 8.1. The Clerk, as the appointed Safety Officer will:
 - Assume the day to day responsibility of ensuring the safety policy is reviewed, maintained, regularly reviewed and adhered to.
 - Ensure that regular risk assessments are carried out of working practices, with subsequent consideration and review of any necessary corrective/protective measures.
 - Make effective arrangements to ensure those contractors or voluntary helpers working for the Council comply with all reasonable Health and Safety at Work requirements.
 - Maintain a record of notified accidents.
 - When an accident or hazardous incident occurs, take immediate action to prevent a recurrence or further accident and to complete the necessary accident reporting procedure.
 - Act as the contact and liaison point for the Health and Safety Inspectorate and obtain specialist technical advice and assistance on matters of Health and Safety where necessary.



Tattingstone Parish Council

Internet Banking Policy

Version 1.0

Internet Banking Policy for Tattingstone Parish Council

Background

This policy is based on the advice issued by the National Association of Local Council (NALC) relating to parish councils' use of online banking and the implications for the way in which the Parish Council operates with regards to the authorization of payments.

Banking arrangements have changed significantly in recent years, with more transactions being carried out online. As a result of this, the use of cheques is becoming rare. Many businesses prefer to receive payment by electronic means and are now discouraging the payment of invoices by cheques. This has become particularly apparent during the COVID-19 pandemic.

Legislation

The Legislative Reform (Payments by Parish Councils, Community Councils and Charter Trustees) Order 2014 (SI2014/580) came into effect on 12th March 2014.

This Legislative Reform Order repeals the statutory requirement (Local Government Act 1972 section 150(5) which states that "every cheque or other order for the payment of money shall be signed by two members of the council".

The removal of this particular legal requirement enables the Parish Council to take an overall approach to how it controls its money as well as taking advantage of modern technology including internet banking.

Internal Controls

The Parish Council must ensure that it maintains robust controls on payments as an integrated part of its overall financial control system and proposes an Internet Banking Policy as part of its governance. At all times the advice of NALC in relation to dual authorization will be followed: "Councils must not relinquish the "two member signatories" control over cheques and other orders for payment until they have put in place safe and efficient arrangements in accordance with the guidance noted from the NALC Finance and Audit Advisor "the overriding requirement resulting from the abolition of S150(5) is that each and every local council seeking to depart from the two signature rule must "implement and maintain robust controls on expenditure as an integrated part of their overall financial control system".

It is not a requirement that two people authorize electronic payments, however it is a general principle that more than one person should be involved in any payment, whether that is before, at or after the point at which the payment is made. Councils must consider the appropriate systems, procedures and controls available by banking providers".

Banking position

The Parish Council has a bank account with Lloyds Bank with internet banking facilities set up for the day-to-day payment of invoices and receipt of income on the three current accounts.

The Clerk provides regular reconciliations supported by bank statements to full Council on the Council's accounts.

Payments are made by the Council referred method of payment which is by direct transfer using online payments as the default position.

The Council will have a minimum of three Councillors as authorised signatories at any one time:

1. Wherever possible, payments will be made using online banking and should be initiated as per the procedures set out below within three days of being agreed at a council meeting.
2. Payment for items made by internet banking transfer must have evidence retained showing which members approved release of the payment.
3. Where internet banking arrangements are made with any bank, the Clerk shall be appointed as the Administrator. The Clerk will operate a 'create and submit only' authorisation and will be able to transfer funds between accounts held at the same bank. The Clerk will be the only authorised person enabled to set up a beneficiary or a payment.
4. The Bank Mandate approved by the Council shall identify a minimum of three Councillors as Signatories who will be authorised to 'approve only' transactions on those accounts.
5. Access to internet banking accounts will be directly to the banks log-in page and not through a search engine or e-mail link. Remembered or saved password facilities must not be used on any computer used for council banking work. Breach of this requirement will be treated as a very serious matter.
6. The Council, and those signatories using computers for the Council's internet banking, shall ensure that anti-virus, anti-spyware and firewall software with automatic updates, together with a high level of security, is used. Signatories may request reimbursement for the installation and annual update of such software on their personal computers.
7. 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.
8. New beneficiary details and changes to beneficiary details used for internet banking must be supported by hard copy or email notification for checking and supported by hard copy authority for change signed by the Clerk and a Signatory.
9. A programme of regular checks of standing data with suppliers will be followed.

Procedure

The actual process of operating the online account will be the subject to the rules and security authorisation process of the agreed bank:

1. All orders for payment will be verified for accuracy by the Parish Clerk and included on the payment schedule.
2. The schedule of all payments shall be prepared by the Parish Clerk and presented to each meeting of the Council together with any supporting invoices or other documentation for approval. The approved schedule will be signed by the Clerk as Responsible Financial Officer and Chairman of the meeting.
3. The Parish Clerk will initiate payment.
4. Two of the three authorised Councillors will confirm the payments online (from the list of authorised Councillors held by Lloyds Bank). Councillors are expected to authorise payment requests within two days of the payment being initiated by the Parish Clerk.
5. Where a councillor is to be reimbursed for expenditure, they should not be an authoriser (in the case of internet payments), or a signatory (in the case of cheque payments).

Inter Account Transfers

Transfers between the Council's Accounts will continue to be subject to the Council's own Financial Regulation 5.5c "fund transfers within the councils banking arrangements up to the sum of £10,000 provided that a list of such payments shall be submitted to the next appropriate meeting of council.

Tattingstone Parish Council

Social Media Policy

Version 1.0

ADOPTION DATE:	04 December 2023
MINUTE NO.	13 (b)
VERSION NO.	1
REVIEW DATE:	December 2024

SOCIAL MEDIA POLICY

- 1. Introduction**
- 2. How social media will be used by the Council**
- 3. Who is covered by this policy**
- 4. Code of Practice**
- 5. Managing Social Media Accounts**

1. Introduction

Social media is a term for websites based on user participation and user-generated content, including social media sites and other sites that are centered on user interaction.

This policy is intended to help Councillors and Council staff make appropriate decisions about the use of social media, and to outline Tattingstone Parish Council's position on various aspects of its use, including the management of comments made by members of the public when using TPC's social media sites.

It includes standards and guidelines for Councillors and Council staff to observe when using social media as a channel for communication, the management of public comments, and the action to be taken in respect to breaches of this policy.

This policy covers all forms of social media and social networking sites which include (but are not limited to):

- Tattingstone Parish Council website
- Facebook, Instagram, TikTok and other social networking sites
- Youtube and other video clips and podcast sites
- LinkedIn and other business networking sites
- Blogs and discussion forums
- Email

This policy supplements, and should be read in conjunction, with all other policies and procedures adopted by Tattingstone Parish Council. The current Code of Conduct applies to online activity in the same way it does to other written or verbal communication.

Over time Tattingstone Parish Council may add to the channels of communication that it uses as it seeks to improve and expand the services the Council delivers. When these changes occur this policy will be updated to reflect the new arrangements. This policy may be amended at any time.

2. How Social Media will be used by the Council

Social media may be used for:

- Engagement with individuals and communities for the promotion of Council based services, decisions and actions
- Supporting local democracy
- Distribute in whole or part information from council notices, agendas, approved minutes and dates of meetings
- Information specifically agreed to be communicated via social media at Council meetings
- Advertising events and activities that Tattingstone Parish Council has organised or co-organised, or supports as being beneficial for the community
- Sharing good news stories relevant to the local area
- Announcing new information relevant to people living in or around the Tattingstone area
- Providing and exchanging information about local services and events
- Supporting community cohesion, neighbourliness and resilience
- Gathering local resident's insights

- Promoting cultural events or tourism in the area
- Advertising vacancies
- Re-tweeting or sharing relevant information from partner agencies such as Principal Authorities, Police, Library, Health etc.
- Post, retweet or share relevant information from local community groups for community benefit such as information from community associations, community groups, schools, sports clubs, Scouts/Guides and charities
- Link to appropriate websites and other social media accounts of sites or organisations that meet the council's expectations of conduct
- Post other items as the council see fit
- Refer resident queries via social media to the Clerk for wider dissemination to Councillors if required

Councillors and staff should be aware that not all communication through social media requires a response, although an acknowledgement should be made if appropriate.

Tattingstone Parish Council runs its social media pages so that it can pass information on to residents quickly. Social media accounts will not necessarily be checked daily and posts will not necessarily be responded to. TPC's social media accounts are primarily a tool to pass information on.

Though TPC is keen to hear resident's views, it will not be able to take comments made on its social media accounts as official comments, particularly on planning applications. In order to manage the messages received, residents will be asked – if necessary – to forward their comments to TPC. This can be done by emailing the Parish Clerk, by contacting a Parish Councillor or by attending a monthly meeting.

3. Who is covered by this policy

The principles of this policy apply to elected and co-opted Parish Councillors, council staff and volunteers (collectively referred to as staff in this policy).

All Councillors and staff are expected to comply with this policy at all times to protect the reputation, privacy, confidentiality, and interests of the council, its services, employees, partners and community.

Individual Parish Councillors and council staff are responsible for what they post, both in a council and personal capacity.

In the main, Councillors and council staff have the same legal duties online as anyone else, but failure to comply with the law may have more serious consequences.

The Council may take disciplinary action in respect serious breaches of this policy by employees. This may include unlawful, libellous, harassing, defamatory, abusive, threatening, harmful, obscene, profane, sexually oriented or racially offensive comments by an employee.

Volunteers in breach of the policy will result in the council no longer using their services and, if necessary, appropriate action will be taken.

The behaviour required in the Councillor's Code of Conduct shall apply to online activity in the same way it does to other written or verbal communication. Councillors will bear in mind that inappropriate conduct can still attract adverse publicity, even where the code does not apply.

Councillors must be aware that their profile as a Councillor means the more likely it is they will be seen as acting in an official capacity when blogging or networking.

Councillors and staff must remember that communications on the internet are permanent and public.

When communicating in a 'private' group it should be ensured that the council would be content with the statement should it be made public.

A Councillor or council staff member's behaviour on any social media site must be consistent with the behaviour required generally.

4. Code of Practice

When using social media, Councillors and staff must be mindful of the information they post in both a personal and council capacity and keep the tone of any comments respectful and informative.

Councillors and staff should not post comments that they would not be prepared to make in writing or face-to-face. When participating in online communication, Councillors and staff must:

- Be responsible and respectful, ensuring posts are positive, informative and balanced
- Respect the privacy of other Councillors, staff and residents
- Keep the tone of comments respectful and informative, never condescending or 'loud' i.e. use sentence case format and not write in capital letters or red to emphasize points
- Seek permission to publish original photos or videos (posting copyright images or text on social media sites is an offence so Councillors and staff must ensure any information does not infringe copyright).
- Always disclose their identity and affiliation to the Council, and never hide their identity using false names or pseudonyms
- Be objective, balanced, informative and accurate.
- Spell and grammar check everything

Parish Councillors and council staff must not:

- Give out the personal data of others on social media, including home address and telephone numbers.
- Use an individual's name in social media communications or post information about an individual unless given written permission to do so (publishing personal data of individuals without permission is a breach of Data Protection legislation)
- Present personal opinions as that of Tattingstone Parish Council.
- If a Councillor or member of staff blogs, tweets or communicates online personally, and not in the role as a Councillor or member of council staff, they must not claim to act or give the impression that they are acting as a representative of the Council i.e. they should not include web links to official Council websites, Council logos, Council email addresses or any other Council identification as this may give or reinforce the impression that they are representing the Council.
- Present themselves in a way that might cause embarrassment to the Council; they must protect the good reputation of the Council
- Make false or misleading statements
- Post personal or political content, content that is contrary to the democratic decisions of the council or post controversial or potentially inflammatory remarks
- Make derogatory, defamatory, discriminatory or offensive comments about any person including council staff, Councillors, the council or about the people, businesses and agencies the council works with and serves, or post online activity that constitutes bullying or harassment. Language that may be deemed offensive relating in particular to race, sexuality, disability, gender, age or religion or belief should not be published on any social media site
- Engage in personal attacks, online fights, hostile communications or in any way allow their interaction on websites or blogs to damage their working relationships with others
- Publish photographs or videos of minors without parental permission
- Post any information that may be deemed libel (publishing untrue statements about a person which is damaging to their reputation is libel and can result in a court action)
- Post obscene material (publication of some obscene material is a criminal offence and is subject to a custodial sentence)

- Conduct any online activity that violates laws, regulations or that constitutes a criminal offence
- Bring the council into disrepute, including through content posted in a personal capacity

Councillors views posted in any capacity in advance of matters to be debated by the council at a council or committee meeting may constitute Pre-disposition, Predetermination or Bias and may require the individual to declare an interest at council meetings

Anyone with concerns regarding content placed on social media sites that denigrate Parish Councillors, Council staff or residents should report them to the Parish Clerk for referral to the moderator(s) and/or the Council as required.

5. Managing Social Media Accounts

The Parish Clerk, or a designated Parish Councillor agreed by the Parish Council, will be responsible for posting content on council website and social media pages and moderating Parish Council social media output.

The Parish Clerk, or a designated Parish Councillor agreed by the Parish Council, is responsible for monitoring content to ensure it complies with the Social Media Policy.

The Parish Clerk, or a designated Parish Councillor agreed by the Parish Council, will have authority, without notice or comment, to remove any posts from council social media pages which are deemed to be of an inflammatory, defamatory or libelous nature. Such posts may also be reported to the hosts (i.e. Facebook) and also to the Parish Clerk for council records.

The Parish Clerk, or a designated Parish Councillor agreed by the Parish Council, will also have the authority to block or ban access from an individual or company's account to TPC's social media pages.

When participating in online communication, TPC will generally allow posts on its social media pages from members of the public that:

- Are responsible and respectful
- Respect the privacy of other Councillors, staff and residents
- Are objective, balanced, informative and accurate
- Posts may be deleted and the holder of an account banned if a comment or post:
 - Gives out the personal data of others on social media, including home address and telephone numbers.
 - Mentions an individual's name in social media communications or post information about an individual unless deemed reasonable (publishing personal data of individuals without permission is a breach of Data Protection legislation)
 - Makes intentionally false or misleading statements
 - Includes potentially inflammatory, defamatory, libellous or offensive remarks
 - Makes derogatory, defamatory, discriminatory or offensive comments about any person including council staff, Councillors, the council or about the people, businesses and agencies the council works with and serves, or post online activity that constitutes bullying or harassment.
 - Uses language that may be deemed offensive, in particular relating to race, sexuality, disability, gender, age or religion or belief
 - Engages in personal attacks, online fights, and/or hostile communications
 - Includes the publication of photographs or videos of minors without parental permission
 - Includes any information that may be deemed libel (publishing untrue statements about a person which is damaging to their reputation is libel and can result in a court action)
 - Includes obscene material (publication of some obscene material is a criminal offence and is subject to a custodial sentence)
 - Conducts any online activity that violates laws, regulations or that constitutes a criminal offence

It is ultimately up to the Parish Clerk – either acting individually or in consultation with Councillors - as to whether a post will be deleted and/or an account blocked.

The Parish Clerk will also be responsible for checking the correct security settings are in place on the social media sites used.

Councillors may assist the Parish Clerk to disseminate information however all must ensure they follow this policy.

No social media account details may be changed without the permission of the Parish Clerk or full council.

This policy will be reviewed on an annual basis. Next due December 2024.

Tattingstone Parish Council

Staff Appraisal Policy

Version 1.0

ADOPTION DATE:	03 July 2023
MINUTE NO.	08
VERSION NO.	1
REVIEW DATE:	03 June 2024

STAFF APPRAISAL POLICY

ABOUT THIS POLICY

It is the policy of Tattingstone Parish Council (the Council) to maintain a meaningful and effective appraisal system that will monitor performance against agreed and achievable targets and responsibilities and provide an opportunity for each member of staff to have his or her performance reviewed. It must include agreed steps to improve performance. The aim is to provide an effective and efficient service and a satisfactory working environment affording job satisfaction to all employees.

ANNUAL APPRAISAL

Once an employee's probationary period is complete, they must continue to have the opportunity to discuss their performance with their line manager. As a minimum this will happen annually. Opportunities for continuing personal and professional development shall be ensured and advice and mentoring shall be available and accessible to all.

Any appraisal interview shall discuss and agree objectives for the coming period as well as reviewing performance to date and shall be the point at which training needs are identified and planned.

Performance reviews will cover all aspects identified in their job descriptions.

SCOPE OF APPRAISAL

Assessment will focus on:

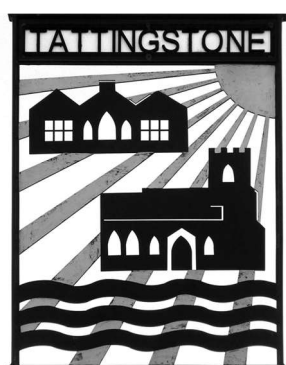
- Quality of work, accuracy and detail motivation and ability to work under pressure, dependability & timekeeping, job knowledge and understanding of safety issues
- Knowledge of the Council
- work planning and the effective use of time
- problem solving and decision-making
- Flexibility, adaptability, initiative and innovation
- Communication and interpersonal skills teamwork and achievement of targets

RESPONSIBILITY

The Line Manager will carry out appraisals and will submit a report with recommendations to the Council. Where the appraisal is of the Parish Clerk, the line manager will be the Chair of Council or Vice Chair of the Council.

Salary will be reviewed in line with NALC guidelines and recommendations.

Once the appraisal process has been concluded the Chair of the Council will provide a summary of the appraisal to the full Parish Council.



Tattingstone Parish Council

Internal Control Statement

Version 5.0

INTERNAL CONTROL STATEMENT

1. SCOPE OF RESPONSIBILITY

Tattingstone Parish Council (the Council) is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control which facilitates the effective exercise of the Council's functions and which includes arrangements for the effective management of risk. In accordance with the Local Government Act 1972 s151, the Council has appointed the Clerk as the Responsible Financial Officer (RFO) who administers the council's financial affairs in accordance with all Acts, Regulations and proper practices.

2. THE PURPOSE OF THE SYSTEM OF INTERNAL CONTROL

Internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to identify and prioritise the risks to the achievement of the Council's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The system of internal control is designed to ensure that the Council's activities are carried out properly and as intended. Internal controls are set up by the Clerk / RFO but it also falls to Council members to ensure that they have a degree of control and understanding of those controls. Controls will include; the checking of routine financial procedures; the examination of financial comparisons; the recording of assets and liabilities; the identification of risk; the evaluation of the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

3. THE INTERNAL CONTROL ENVIRONMENT

3.1 The Council

- The Council has appointed a Chair who is responsible for the smooth running of meetings and for ensuring that all Council decisions are lawfully taken.
- The Chair of the Council (or the Chair of the meeting) signs each page of the minutes.
- Decisions made are within the Standing Orders and Financial Regulations laid down and approved by the Council. These are kept regularly under review.
- The Council's budgeting process begins in October and the Council reviews its obligations and objectives and approves budgets for the following year at its December and January meetings.
- The January meeting of the Council approves the level of precept for the following financial year.
- The Council receives and considers regular financial statements at its monthly meetings.
- Payments are made in accordance with Standing Orders and Financial Regulations.
- The appointment of authorised signatories is kept under review.
- Two Councillors (from the currently authorised signatories) are required to sign cheques and/or approve online payments to authorise the release of all payments having satisfied themselves that the payments to be made are in accordance with the files shared with them for payment.
- All such payments will be made in accordance with Council's adopted Financial Regulations and adopted Internal Online Banking Policy.
- All Council policies are reviewed annually for accuracy in relation to the policy areas they reflect, changes in legislation and current best practice.
- The Council has an up-to-date Risk Register which is reviewed on a quarterly basis by the RFO and the Council on an annual basis or as and when any new activity or risk is undertaken or identified.

3.2 CLERK AND PROPER OFFICER TO THE COUNCIL / RESPONSIBLE FINANCIAL OFFICER

The Council has appointed a Clerk to the Council who acts as the Council's advisor and administrator. The Clerk is also the Council's RFO and is responsible for managing the Council's finances. The RFO is responsible for the day-to-day compliance with legislation and policies and for managing risks. The RFO ensures that the Council's procedures,

control systems and policies are maintained. The RFO also exercises responsibility for the Council's banking arrangements in conjunction with the Council. The duties of the Clerk / RFO are laid down in a Job Description.

The Clerk in undertaking the role of RFO manages the timetable for the audit programme, Council approval of the annual return, and the compliance with the electors' rights. The RFO submits all the requested information to the External Auditor by the agreed date and arranges for the required publication of notices, accounts and returns.

3.3 PAYMENTS

All payments above £500 are reported to the Council for approval. The Clerk may effect payments under £500 in conjunction with the Chairman of the Council. Two members of the Council must sign every cheque or order for payments. The signatories should consider each cheque or order for payment alongside the relevant invoice, sign the invoice and initial the cheque counterfoil. All authorized bank signatories are members of the Council. No officer of the Council can sign cheques.

The Council has a Debit Card with Lloyds Bank which is restricted to use by the RFO for use in single transactions with a maximum limit of £500. The use of this card is controlled by Financial Regulation 6.18.

3.4 INCOME

All income is received and banked in the Council's name in a timely manner and reported to the Council. The Council should receive remittance advice notices for each income payment.

3.5 INTERNAL AUDITOR (IA)

The Council has appointed an Independent Internal Auditor (the IA) who will report to the Council on the adequacy of the Council's:

- Records, procedures and systems
- Book-keeping and bank reconciliations
- Financial regulations and Standing Orders
- Budgetary controls
- Asset management
- Payment controls
- Risk management
- Statutory / regulatory compliance
- Regular reviews of the effectiveness of internal control.

The effectiveness of the internal audit is reviewed annually, and the Council reviews the appointment of the IA. The IA, who is competent and independent, will carry out the work required in accordance with the Governance and Accountability Guide for Local Councils and additionally will be advised of any additional work required by the Council.

The scope of the work of the IA is reviewed annually and the review and the appointment is minuted.

The IA will inspect the accounts at the year-end (prior to completion of the Annual Governance and Accountability Return (AGAR) -Sections 1 and 2) and will complete the Annual Internal Audit Report of the AGAR.

The IA will write a separate report to the Council (a copy of which is provided to all members) detailing any findings they might have. The report of the IA is considered as an agenda item at the next available meeting. Recommendations from the report will be recorded in the minutes and the Council will produce an Audit Plan to manage any identified weaknesses or recommendations identified for improvement.

3.6 EXTERNAL AUDIT

Given the level of income and expenditure, Council is subject to a Limited Assurance Review by an External Auditor as appointed by The Smaller Authorities' Audit Appointments Ltd which is a section led company appointed by the Department of Communities and Local Government, as the specified person to procure and appoint external auditors to smaller authorities. They perform the functions set out in relevant legislation and have been re-awarded the ongoing audit contract for the five-year period commencing 1st April 2022. The Council's External Auditors submit an External Auditor's Report, which is presented to full Council.

Under the limited assurance regime, the external auditors undertake a limited range of specified procedures to give a report that provides limited, rather than reasonable, assurance about the Council's accounting statements.

4. REVIEW OF EFFECTIVENESS

The Council has responsibility for conducting an annual review of the effectiveness of the system of internal control. The review is informed by the work and any issues identified by:

- Full Council – identification of new activities
- Clerk to the Council/RFO who has responsibility for the development and maintenance of the Internal Control environment and managing risks
- IA, who reviews the Council's system of internal control and who makes a written report to the Council
- The Council's External Auditors, who make the final check using the AGAR, a form completed and signed by the RFO, the Chairman and the IA. The External Auditor issues an annual audit certificate and identifies any actions that need to be taken into account by the Council arising from the Audit Report.

5. SIGNIFICANT INTERNAL CONTROL ISSUES

No significant internal control issues were identified during the financial year ending 31 March 2025. Comments and recommendations highlighted on the Internal Auditors report have been included in the Annual Internal Audit Action Plan, this has been monitored by the Council and action taken where appropriate.

6. EXTERNAL AUDIT OPINION

There were no matters raised on the Annual Return for the financial year to 31 March 2024 which have caused concern. This was not recorded as accepted by the Parish Council due to staffing changes.

7. DATA PROTECTION COMPLIANCE

The Council has fully complied with the Data Protection legislation which came into force in the United Kingdom on 25 May 2018 and keeps its compliance under regular review. The UK GDPR sets out the information you should supply and when individuals should be informed. The Parish Council has procedures in place to review the information it supplies about the processing of personal data and ensures that it is:

- concise, transparent, intelligible and easily accessible;
- written in clear and plain language, and
- free of charge

Risks and all policies associated with Data Protection are reviewed by the Council on an annual basis.

Chair

RFO/Clerk

Approved and adopted by Tattingstone Parish Council

Meeting date: