

Report from the Responsible Financial Officer ('RFO') to the Corporate Governance Committee ('CGC') — 10 April 2024

This report includes the RFO's direction to the CGC regarding: the proper administration of the Stanway Parish Council's financial affairs; the form of accounting records and supporting records; and the financial control systems.

1. Summary

- This is the first report for the new financial year commencing 1 April, but the interim management accounts and related comments relate to the financial year ending 31 March 2024.
- Cash at hand is adequate to support both Earmarked Reserves and the General Reserve. However, the counterparty exposure to Unity Trust Bank is above the maximum threshold permitted by the Financial Regulations. Measures are in hand to address this.
- Conformance with financial control systems remains unsatisfactory, especially the mandatory procedures for procurement.

2. Interim Management Accounts (Appendix One)

The provisional financial statements reflect the 12 months period ending 31 March 2024. The key points are as follows.

- With expenditure below budget the **Revenue Account** shows a small surplus to carry forward into 2024–25. Material variances (i.e. greater than 15 percent or £1,000) are highlighted in the cost code summary.
- This was partly offset by a deficit in the **Capital Account**, owing to unplanned and inadequately funded expenditure on replacement of a soakaway, installation of air-conditioning and acquisition of new grounds maintenance machinery.
- The year ended with £242,341 cash at hand of which £109,500 was ringfenced in identified **Earmarked Reserves**. The balance was the **General Reserve** and met the applicable threshold per Financial Regulation 7.4.

3. Bank Reconciliation (Appendix Two)

The **Bank Reconciliation** shows the accounting records at yearend reconciled with the bank statements as of 31 March 2024. As financial statements are prepared on an 'Income and Expenditure Basis', the references to 'Unrepresented Payments' and 'Unrepresented Receipts' in the report denote creditors and debtors respectively.

4. Payments Lists (Appendix Three)

There are two **Payments Lists** — one for expenditure incurred in 2023–24 and the other for expenditure incurred after 1 April 2024 — both colour-coded as follows:

- in yellow are proposed payments for more than £50; and
- in blue are proposed payments to new suppliers.

Uncoloured items on the list relate to:

- payments of less than £50 (already approved per Financial Regulation 21.5);
- payments by direct debit or standing order (already approved per Financial Regulation 22.4); and

- payments made by corporate debit card and therefore already incurred without opportunity for further approval,
and, as such, are provided as information for the CGC to note.

The CGC should authorise each proposed payment highlighted in yellow or blue (per Financial Regulation 21.4), provided it is satisfied that in each case all applicable requirements of the Financial Regulations have been met.

The **Payments List** includes expenditure incurred other than in accordance with the Financial Regulations. Neither the Council nor the CGC has the power to resolve to make a payment in circumstances where the Financial Regulations were not observed, meaning a resolution to make a payment would be ultra vires. The RFO, however, has an overriding statutory responsibility for the proper administration of the Council's financial affairs and, under this statutory power, directs the Council to settle each invoice for the following reasons.

- Although the Financial Regulations were not observed, in each case the goods and services were supplied, and the invoice is in order.
- Failure to settle an otherwise undisputed debt creates foreseeable legal and reputational risks.

5. **Virements**

No virements are proposed. However, the CGC may — subject to observance of Standing Order 1 — approve other virements as would be prudent taking account of financial performance for year to date against budget and reserves, and anticipated expenditure for the remainder of the 2024–25 financial year.

6. **Large Capital Projects**

There are no projects or acquisitions planned for 2024–25 with expenditure of more than £50,000.

7. **Investments**

The Bank Reconciliation (at Appendix Two) shows the balance of each account as of 31 March 2024 meaning funds are available to invest in line with the Council's resolution in September 2023. However, investment rates have changed since then, and investigations are underway to ensure the most favourable returns before executing the resolved actions.

8. **System of internal control**

Further to the RFO's report to the CGC regarding the effectiveness of internal controls and the RFO's report to the Staffing Committee regarding roles and responsibilities, revised Financial Regulations and Standing Orders are attached (see Appendices 4 and 5). The Standing Orders dated May 2023 and the Financial Regulations dated November 2023 remain in force until these are adopted.

Appendices

- 1. Interim management accounts**
- 2. Bank reconciliation**
- 3. Payments list**
- 4. Financial Regulations — tracked changes and 'clean'**
- 5. Standing Orders — tracked changes**

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Stanway Parish Council
Summary of Receipts and Payments
 Cost Centre Group - Revenue Account

5 April 2024 (2023-2024)

A1 Revenue Income

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1	Precept	353,793.00	353,793.00					(0%)
2	Wayleaves	1.00	1.00					(0%)
6	Credit Interest	75.00	2,478.49	2,403.49				2,403.49 (3204%)
53	Community Events	300.00	1,640.81	1,340.81		15.00	-15.00	1,325.81 (441%)
55	Burial Ground	4,000.00	2,693.00	-1,307.00				-1,307.00 (-32%)
77	All Other Revenue Income		150.00	150.00				150.00 (N/A)
SUB TOTAL		358,169.00	360,756.30	2,587.30		15.00	-15.00	2,572.30 (0%)

B1 Staff

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
8	Salaries (inc. employee's tax, NI				140,000.00	125,690.06	14,309.94	14,309.94 (10%)
9	Employers' NI Contribution					12,343.93	-12,343.93	-12,343.93 (N/A)
10	Home Working Allowance				936.00	936.00		(0%)
11	Employers' Pension Contribution				37,937.00	31,981.79	5,955.21	5,955.21 (15%)
13	Training, Membership Fees & St		770.00	770.00	4,350.00	4,980.18	-630.18	139.82 (3%)
14	Travel & Subsistence				596.00	278.56	317.44	317.44 (53%)
SUB TOTAL			770.00	770.00	183,819.00	176,210.52	7,608.48	8,378.48 (4%)

B2 Office & IT

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
17	Office Supplies & Consumables				2,970.00	1,570.06	1,399.94	1,399.94 (47%)
20	Telephone & Broadband		163.40	163.40	3,465.00	2,274.75	1,190.25	1,353.65 (39%)
22	IT Hardware & Software (inc. sup				5,510.00	4,153.75	1,356.25	1,356.25 (24%)
SUB TOTAL			163.40	163.40	11,945.00	7,998.56	3,946.44	4,109.84 (34%)

B3 Banking & Finance

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
38	Bank Charges				220.00	282.25	-62.25	-62.25 (-28%)
79	Capital Repayments				16,000.00	16,000.00		(0%)
80	Debit Interest				5,162.00	5,162.00		(0%)
SUB TOTAL					21,382.00	21,444.25	-62.25	-62.25 (-0%)

B4 Professional Services

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
24	Internal Audit				1,650.00	1,505.00	145.00	145.00 (8%)
25	External Audit				840.00	1,050.00	-210.00	-210.00 (-25%)

Stanway Parish Council
Summary of Receipts and Payments
 Cost Centre Group - Revenue Account

5 April 2024 (2023-2024)

40 Professional Fees	7,700.00	6,731.93	968.07	968.07 (12%)
SUB TOTAL	10,190.00	9,286.93	903.07	903.07 (8%)

B5 Other Admin

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
21 Communications & Advertising				1,750.00	1,615.00	135.00	135.00 (7%)
36 Insurance				6,100.00	6,321.04	-221.04	-221.04 (-3%)
37 Subscriptions				1,700.00	1,496.99	203.01	203.01 (11%)
75 Chairman's Allowance				220.00		220.00	220.00 (100%)
78 Room Hire		58.00	58.00	198.00	15.00	183.00	241.00 (121%)
998 Uncategorised Expenditure					751.92	-751.92	-751.92 (N/A)
999 Accounting Adjustment					15.01	-15.01	-15.01 (N/A)
SUB TOTAL		58.00	58.00	9,968.00	10,214.96	-246.96	-188.96 (-1%)

CA1 Grounds

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
27 Buildings & Car Parks				8,500.00	6,665.05	1,834.95	1,834.95 (21%)
30 Play Areas				6,000.00	957.80	5,042.20	5,042.20 (84%)
31 Grounds Maintenance		267.25	267.25	20,000.00	17,690.13	2,309.87	2,577.12 (12%)
52 Tools and Consumables				1,500.00	997.05	502.95	502.95 (33%)
94 Maintenance Vehicle				7,489.00	2,131.27	5,357.73	5,357.73 (71%)
SUB TOTAL		267.25	267.25	43,489.00	28,441.30	15,047.70	15,314.95 (35%)

CA2 Streets

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
50 Streetlights - ex. Electricity				6,000.00	6,742.10	-742.10	-742.10 (-12%)
81 Street Furniture				3,800.00	2,062.46	1,737.54	1,737.54 (45%)
84 Streetlights - Electricity				24,000.00	8,959.25	15,040.75	15,040.75 (62%)
96 Footpaths				1,500.00		1,500.00	1,500.00 (100%)
SUB TOTAL				35,300.00	17,763.81	17,536.19	17,536.19 (49%)

CA3 Burial Ground

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
57 Burial Ground - All Expenditure				5,200.00	3,928.77	1,271.23	1,271.23 (24%)
SUB TOTAL				5,200.00	3,928.77	1,271.23	1,271.23 (24%)

Stanway Parish Council
Summary of Receipts and Payments
 Cost Centre Group - Revenue Account

5 April 2024 (2023-2024)

CS1 Community Services

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
54	Community Events - Expenditure		18.00	18.00	2,525.00	2,325.81	199.19	217.19 (8%)
70	Grants (all)				3,500.00	3,629.80	-129.80	-129.80 (-3%)
91	Community Safety				5,000.00	4,712.10	287.90	287.90 (5%)
104	Community Services - other exp		30.00	30.00	475.00	329.91	145.09	175.09 (36%)
SUB TOTAL			48.00	48.00	11,500.00	10,997.62	502.38	550.38 (4%)

Summary

NET TOTAL	358,169.00	362,062.95	3,893.95	332,793.00	286,301.72	46,491.28	50,385.23 (7%)
V.A.T.		36,017.71			11,785.94		
GROSS TOTAL		398,080.66			298,087.66		

Stanway Parish Council
Summary of Receipts and Payments
 Cost Centre Group - Capital Account

5 April 2024 (2023-2024)

A2 Capital Receipts

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
3	Capital Grants & Other Donation		1,000.00	1,000.00				1,000.00 (N/A)
4	CCC Grants	53,000.00	54,000.00	1,000.00				1,000.00 (1%)
5	Other Grants	44,500.00	6,127.00	-38,373.00				-38,373.00 (-86%)
7	LCTS Administration Subsidy	5,259.00	5,259.00					(0%)
SUB TOTAL		102,759.00	66,386.00	-36,373.00				-36,373.00 (-35%)

Q Capital Expenditure

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
200	Community Services - environm				1,500.00		1,500.00	1,500.00 (100%)
201	Community Services - other new				12,000.00		12,000.00	12,000.00 (100%)
202	Car park extension				52,000.00	52,557.08	-557.08	-557.08 (-1%)
203	Soakaway				19,000.00	19,069.50	-69.50	-69.50 (-0%)
204	Car park resurfacing				30,000.00		30,000.00	30,000.00 (100%)
205	Electric vehicle charging point				1,000.00		1,000.00	1,000.00 (100%)
206	Air conditioning				5,000.00	4,558.27	441.73	441.73 (8%)
207	Jansma Park				10,000.00		10,000.00	10,000.00 (100%)
208	Grounds Machinery				2,000.00	1,811.67	188.33	188.33 (9%)
SUB TOTAL					132,500.00	77,996.52	54,503.48	54,503.48 (41%)

Summary

NET TOTAL	102,759.00	66,386.00	-36,373.00	132,500.00	77,996.52	54,503.48	18,130.48 (7%)
V.A.T.					15,529.30		
GROSS TOTAL		66,386.00			93,525.82		

Stanway Parish Council
Reserves Balance
2023-2024

<u>Reserve</u>	<u>OpeningBalance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>CurrentBalance</u>
Earmarked					
Office Equipment	2,000.00				2,000.00
Professional Fees (legal, accou	1,500.00	4,500.00			6,000.00
Car Parks	5,000.00	1,000.00			6,000.00
Workshop & Store	1,000.00	1,000.00			2,000.00
Planning	1,500.00				1,500.00
Village Halls	7,743.00	6,757.00			14,500.00
Footpaths	1,000.00	9,000.00			10,000.00
Grounds	2,500.00	2,500.00			5,000.00
Notice Boards	1,000.00				1,000.00
Streetlights	2,000.00	3,000.00			5,000.00
Staff	20,000.00	5,000.00			25,000.00
Vehicle	500.00	-500.00			0.00
Community Safety	1,000.00				1,000.00
Elections	3,000.00	1,000.00			4,000.00
Burial Ground	2,500.00	-500.00			2,000.00
Outdoor Gym	500.00	3,500.00			4,000.00
Bus Shelters	1,745.00	3,255.00			5,000.00
Play Equipment	10,000.00	2,000.00			12,000.00
Jansma Park					0.00
Grants		1,500.00			1,500.00
Events		2,000.00			2,000.00
Total Earmarked	64,488.00	45,012.00			109,500.00
TOTAL RESERVE	64,488.00	45,012.00			109,500.00
GENERAL FUND					157,082.36
TOTAL FUNDS					266,582.36

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Stanway Parish Council

PAYMENTS (AWAITING AUTHORISATION) LIST

Voucher Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
474	Office Supplies & Consumables	10/03/2024	1. Unity Trust XXXXX		Office consumables	Saint IT Ltd	S	13.60	2.72	16.32
475	Burial Ground - All Expenditure	12/03/2024	1. Unity Trust XXXXX		Burial ground	Chandlers Building Supplier:	S	59.31	11.86	71.17
476	Grants (all)	13/03/2024	1. Unity Trust XXXXX		Grant	Essex Air Ambulance	X	500.00		500.00
478	Telephone & Broadband	14/03/2024	1. Unity Trust XXXXX	DIRECT DEBIT	Telephone and broadband	New Star Networks Ltd	S	171.62	34.32	205.94
479	Uncategorised Expenditure	19/03/2024	1. Unity Trust XXXXX		PAT Testing	UK Safety Management Lin	S	166.98	33.40	200.38
480	Grounds Maintenance	20/03/2024	1. Unity Trust XXXXX		Waste collection	TBS Hygiene Ltd	S	260.00	52.00	312.00
481	Burial Ground - All Expenditure	20/03/2024	1. Unity Trust XXXXX		Grounds maintenance	TWH Tree Services Limited	S	550.00	110.00	660.00
482	Burial Ground - All Expenditure	21/03/2024	1. Unity Trust XXXXX		Burial ground	Screwfix Direct Ltd t/a Trak	S	5.33	1.07	6.40
483	Burial Ground - All Expenditure	22/03/2024	1. Unity Trust XXXXX		Signage	Signage Limited	S	28.00	5.60	33.60
484	Grounds Machinery	27/03/2024	1. Unity Trust XXXXX		Grounds maintenance machine	GRASSHOPPER (HORTICUI	X	350.00		350.00
485	Communications & Advertising	28/03/2024	1. Unity Trust XXXXX		Advertising	Regional Life Ltd	S	40.00	8.00	48.00
486	Grounds Maintenance	31/03/2024	1. Unity Trust XXXXX		Grounds maintenance	Dines Agri Services	X	515.20		515.20
492	Office Supplies & Consumables	18/03/2024	1. Unity Trust XXXXX		Expenses reimbursement	Amanda Ward	X	2.75		2.75
492	Office Supplies & Consumables	18/03/2024	1. Unity Trust XXXXX		Expenses reimbursement	Amanda Ward	X	2.70		2.70
493	Office Supplies & Consumables	25/03/2024	1. Unity Trust XXXXX		Expenses reimbursement	Teresa Baines	S	58.32	11.67	69.99
494	Office Supplies & Consumables	25/03/2024	1. Unity Trust XXXXX		Expenses reimbursement	Teresa Baines	S	16.61	3.33	19.94
495	Grounds Maintenance	25/03/2024	1. Unity Trust XXXXX		Expenses reimbursement	Teresa Baines	S	136.51	27.33	163.84
495	Grounds Maintenance	25/03/2024	1. Unity Trust XXXXX		Expenses reimbursement	Teresa Baines	X	19.96		19.96
497	Maintenance Vehicle	22/03/2024	1. Unity Trust XXXXX	DEBIT CARD	Fuel	Sainsbury's Supermarkets I	S	41.62	8.32	49.94
498	Tools and Consumables	25/03/2024	1. Unity Trust XXXXX	DEBIT CARD	Fuel	Sainsbury's Supermarkets I	S	6.40	1.28	7.68
Total							2,944.91	310.90	3,255.81	

Stanway Parish Council

10 April 2024 (2024-2025)

PAYMENTS (AWAITING AUTHORISATION) LIST

Vouche Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
1	IT Hardware & Software (inc. s 01/04/2024		Unity Trust XXXXX05	STANDING ORDER	IT software and support	Saint IT Ltd	S	99.00	19.80	118.80
2	IT Hardware & Software (inc. s 01/04/2024		Unity Trust XXXXX05	STANDING ORDER	IT software and support	Saint IT Ltd	S	176.61	35.32	211.93
3	Corporate Subscriptions 03/04/2024		Unity Trust XXXXX05		Membership subscription	Essex Association of Local	X	1,354.91		1,354.91
13	Streetlights - ex. Electricity 04/04/2024		Unity Trust XXXXX05		Streetlights maintenance	A&J Lighting Solutions Ltd	S	1,145.70	229.14	1,374.84
14	Training, Membership Fees & S 05/04/2024		Unity Trust XXXXX05		Training	International Corresponder	S	436.67	87.33	524.00
14	Training, Membership Fees & S 05/04/2024		Unity Trust XXXXX05		Training	International Corresponder	X	175.00		175.00
15	IT Hardware & Software (inc. s 08/04/2024		Unity Trust XXXXX05	DEBIT CARD	Office equipment	SHENZHENSHI DEHELTHE	S	29.14	5.83	34.97
16	Office Supplies & Consumables 08/04/2024		Unity Trust XXXXX05	DEBIT CARD	Office equipment	Amazon EU S.a.r.L. UK Bra	S	11.16	2.23	13.39
Total								3,428.19	379.65	3,807.84

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Stanway

Parish Council

FINANCIAL REGULATIONS

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Version Control

Version No: 2.01
Dated approved by Council: 28 September 2023[DATE] 2024
Summary of changes: Replaces: Financial Regulations version 2.1 dated November 2022, Investment Policy dated April 2023, Micro Grants Policy dated April 2023 and Reserves Policy dated

Date next review due: ~~March 2024~~ September 2023
May ~~2024~~ 2025

1. General

1.1. These Financial Regulations (these 'Regulations'):

- a) govern the administration of the financial management affairs of Stanway Parish Council (the 'Council') ~~and the conduct of activities by the Council which have a financial impact;~~;
- b) are part of the Council's risk management framework;
- c) must be read in conjunction with the Council's Standing Orders;-
- d) contain policy statements, which provide guiding principles; and
- e) set out:
 - i) control objectives; and
 - ii) ~~detailed~~ procedures for certain activities,
 which Councillors and members of ~~the Council ('Members'), statutory officers and other employees staff~~ must follow; ~~and~~
~~may be amended or varied only by resolution of the Council.~~

1.2. In these Regulations:

- a) 'Accounts and Audit Regulations' means the regulations issued by the Secretary of State pursuant to s.27 of the Audit Commission Act 1998, or any superseding legislation;
- ~~b) 'Clerk' means the person appointed by the Council pursuant to s.112 of the Local Government Act 1972;~~
- ~~c) 'Council' means Stanway Parish Council;~~
- ~~d) 'Councillor' and 'Councillors' means a member or members of Stanway Parish Council;~~
- ~~b)e) 'Proper Practice' and 'Proper Practices' refers to the guidance in Governance and Accountability for Local Councils – a Practitioners' Guide (England) issued by the Joint Practitioners Advisory Group; and~~
- ~~e) 'Clerk' (the 'Clerk') means the person appointed by the Council pursuant to s.112 of the Local Government Act 1972;~~
- ~~d) 'Responsible Financial Officer' (the and 'RFO') means the person appointed by the Council pursuant to s.151 of the Local Government Act 1972; and~~
- ~~e) 'Officers' and 'Officer' refer to the Clerk and the RFO.~~
- f) ~~The Council will ensure 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, including arrangements for managing risk.~~

1.3. The Council is not empowered by these Regulations to delegate any decision regarding:

- a) setting the budget or the precept;
 - b) approving annual accounting financial statements;
 - ~~e) approving an annual governance statement;~~
 - ~~d)c) borrowing; or~~
 - ~~e)d) writing off bad debts;~~
 - ~~f) declaring eligibility for the General Power of Competence; and~~
 - ~~g) addressing recommendations in any report from the internal or external auditors,~~
- each of which is a matter reserved for the Council only.

~~1.4. The Council will review these Regulations from time to time.~~

~~1.5. The Council may resolve to suspend any part of these Regulations provided:~~

- ~~a) an assessment of the risks arising has been drawn up and presented in advance to all Members; and~~
- ~~b) the reasons for the suspension are recorded.~~

2. Roles and responsibilities

2.1. The Council will:

- a) prepare its annual financial statements in line with the Accounts and Audit Regulations;
- b) ensure 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,
- c) rotate the duties of Councillors pursuant to these Regulations so that onerous duties are shared over time.

2.1.2.2. The RFO:

- a) holds a statutory office appointed by the Council;
- b) ~~acts under~~ determines:
- b) ~~the policy direction~~ form of the Council;
- c) ~~administers the Council's financial affairs in accordance with statute (including but not limited to the Accounts and Audit Regulations) and Proper Practices;~~
 - i) ~~determines on behalf of the Council its~~ Council's accounting records and accounting control systems which will be in accordance with the Accounts and Audit Regulations and Proper Practices; supporting records; and
 - ii) the financial control systems;
- d) ~~c)~~ ensures the ~~accounting~~ financial control systems are observed;
- e) ~~d)~~ maintains up to date accounting records of the Council ~~in accordance with Proper Practices;~~
- e) monitors changes in legislation relevant to the financial affairs; and
- f) assists the Council to secure economy, efficiency and effectiveness in the use of its financial resources.

~~2.2. The Clerk will monitor changes in legislation or Proper Practices and will advise the Council of any requirement for a consequential amendment to these Regulations.~~

2.3. Where:

- a) ~~the Council has appointed a 'Deputy RFO'; and~~
- b) ~~the RFO is absent through holiday or sickness,~~
- a 'Deputy RFO' may carry out the procedural responsibilities of the RFO set out in sections , , , and of these Regulations. However:
- c) ~~a 'Deputy RFO' will not carry out any of the other functions of the RFO as set out in these Regulations or otherwise; and~~
- d) ~~appointment of a 'Deputy RFO' does not confer on the person any statutory authority or statutory duties.~~

~~2.4. Each Member will comply with the Model Code of Conduct and the Council's Standing Orders when a decision is to be made in respect of a matter in which a Member has a disclosable pecuniary or other interest, unless dispensation has been granted.~~

~~2.5. The Council will rotate the duties of Members pursuant to these Regulations so that onerous duties are shared over time.~~

~~2.6.2.3. The same person (be they a Member, an Officer Councillor or an employee a member of staff) will not approve more than two stages of the procurement and payments procedures described in these Regulations related to the same supplier, contract or payment. In particular, the procedures described in sections 14, , , and 15 of these Regulations.~~

~~2.7.2.4. Deliberate or wilful breach of these Regulations by an Officer or an employee a member of staff may give rise to disciplinary proceedings.~~

~~2.8.2.5. Members Councillors will observe the requirements of these Regulations and will not entice Officers or employees members of staff to breach them. Failure to comply with these Regulations brings the office of councillor into disrepute.~~

3. Information security and access to personal information

~~3.1. Where available, access to accounting and banking systems will be secured by two-factor authentication.~~

~~3.2. A Member, Officer or employee:~~

- ~~a) may use a personal computer for the Council's financial business, provided it is protected by up-to-date anti-virus, anti-spyware and firewall software; and~~
- ~~b) will not disclose any PIN or password relevant to the working of the Council or its bank accounts, to any person.~~

~~3.3. Regular back-up copies of accounting records will be made and will be stored securely away from the computer in question, preferably using secure Cloud technology.~~

~~3.4. Although the accounting records will include salaries, other emoluments, employers' pension contributions and employers' National Insurance Contributions such information will not be open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:~~

- ~~a) by a Member who can demonstrate a need to know;~~
- ~~b) by the internal auditor;~~
- ~~c) by the external auditor; or~~
- ~~d) by any person authorised under the Audit Commission Act 1998, or any superseding legislation.~~

4.3. Accounting records (general principles)

~~4.4.3.1. The Council's accounting records will be determined by the RFO and will:~~

- ~~a) contain
 - ~~i) entries of all sums received and expended by the Council and the matters to which the income and expenditure relate;~~
 - ~~ii) a record of the Council's assets and liabilities; and~~
 - ~~iii) wherever relevant, a record of the Council's income and expenditure in relation to claims made, or to be made, for any contribution, grant or subsidy; and~~~~
- ~~b) be sufficient to:
 - ~~i) show and explain the Council's financial transactions;~~
 - ~~ii) provide for the timely production of financial statements;~~
 - ~~iii) provide management information as requested by Members from time to time; and~~
 - ~~iv) reconstruct lost records.~~~~

~~4.2. Where the Council is the sole managing trustee of a charitable body:~~

- ~~a) it will keep separate accounts of the funds held by charitable trusts and make separate financial reports in such form as shall be appropriate, in accordance with statute or as determined by the Charity Commission; and~~
- ~~b) the Clerk will arrange for any audit or independent examination as may be required by statute or any supervisory body.~~

~~4.3. The Council is not registered for VAT and will not make VATable supplies.~~

~~4.4.3.2. As soon as reasonably practicable after the end of the financial year the RFO will prepare and certify the annual Accounting Statements and present them to the Council, which will be in accordance with legislation as amended from time to time. The Council will approve such Accounting Statements and the Chair of the meeting at which they were approved will countersign them.~~

~~4.5. The RFO will arrange for the exercise of electors' rights in relation to the account records as required by Audit Commission Act 1998 and the Accounts and Audit Regulations (or any superseding legislation).~~

5.4. Internal Financial control and internal audit systems (general principles)

~~5.1.4.1. The Council's system of internal financial control systems will be determined by the RFO and will:~~

a) ~~be in accordance with Proper Practices;~~

b)a) ~~include measures:~~

i) ~~to safeguard public money;~~

ii) ~~to manage risks,~~

iii) ~~to detect and prevent inaccuracies; and~~

iv)iii) ~~to prevent fraud; and~~

e)b) ~~identify the duties of Officersmembers of staff dealing with financial transactions and the division of responsibilities of those Officersmembers of staff in relation to significant transactions.~~

~~5.2. Each Member will review the effectiveness of the Council's system of internal control and will agree with or deny each of the statements contained in the Annual Governance Statement. The Clerk and the Chair of the meeting at which the Annual Governance Statement was approved will countersign the Annual Governance Statement.~~

~~5.3.1.1. The Council will:~~

a) ~~ensure there is an adequate and effective system of internal audit of its accounting records and of its system of internal control; and~~

b) ~~appoint an internal auditor, in accordance with Proper Practices.~~

~~5.4. The internal auditor will:~~

a) ~~be competent and independent of The financial operations of the Council;~~

b) ~~demonstrate competence, objectivity and independence;~~

c) ~~be free from any actual or perceived conflicts of interest, including those arising from family relationships;~~

d) ~~not be involved in financial decision making, management or control of the Council;~~

e) ~~report to Council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;~~

f) ~~complete and sign the Annual Internal Audit Report forming part of the Annual Governance and Accountability Return; and~~

g) ~~not under any circumstances:~~

i) ~~perform any operational duties for the Council;~~

ii) ~~initiate or approve accounting transactions; or~~

iii) ~~direct the activities of any Officer or employee, except to the extent that such Officer or employee has been properly assigned to assist the internal auditor.~~

~~5.5.4.2. For the avoidance of doubt, in relation to the internal auditor, the terms 'independent' and 'independence' have the same meaning as is control systems determined by the RFO are described in Sections 5, 6, 7, 8, 9, 10, 11, 1.1.a), 1, 14 and 15 Proper Practices of these Regulations.~~

~~5.6. Any Member, Officer or employee will make available such documents and records as to the Council considers necessary for such purpose and shall, as directed by the Council, supply the RFO or the internal auditor with such information and records.~~

~~5.7. The RFO will, without undue delay, bring to the attention of Members any correspondence or report from the internal auditor or the external auditor.~~

~~5.8. At least annually the Council will review the effectiveness of its internal audit process.~~

6.5. Precept, budgets, forward planning reserves, and virements

~~5.1. Setting budgets and earmarked reserves and authorising virements may not be delegated to a Committee.~~

~~5.2. The Council will:~~

- ~~6.1. The annual budgeting process will commence in September each year with the involvement of all Committees of the Council. In particular, the Staffing Committee will review and set the budget for staff costs.~~
- ~~6.2. Concurrently, the Corporate Governance Committee (the 'CGC') will review its three-year forecast of revenue and expenditure. Having regard to such forecast, spending requests from Committees and other factors, the CGC will thereafter formulate and submit proposals for the following financial year to the Council not later than the Council meeting in January each year.~~
- ~~6.3. The RFO will each year, by no later than the end of the first week of January, prepare finalised detailed estimates of income and expenditure including the use of reserves and all other sources of funding for the following financial year in the form of a budget to be considered by the CGC and the Council at their respective meetings that month.~~
- ~~a) The Council will prepare its budget for the next financial year in good time; and~~
- ~~6.4. thereafter calculate the precept for the financial year in accordance with the Local Government Finance Act 1992 (as amended). In determining the precept, the Council will:~~
- ~~a) calculate the aggregate of —~~
- ~~i) the estimated expenditure to perform its functions;~~
- ~~ii) an appropriate amount for contingencies;~~
- ~~iii) the appropriate financial reserves to meet expected future expenditure, and~~
- ~~iv) sufficient financial reserves to meet any revenue account deficit from earlier financial years which has not already been provided for;~~
- ~~b) calculate the aggregate of —~~
- ~~i) the estimated income, other than income which from the precept; and~~
- ~~ii) the amount of the financial reserves it will use in order to provide for the items mentioned in paragraphs above; and~~
- ~~c) calculate the difference between and ,~~
- ~~and the amount so calculated will be the precept for the year.~~
- ~~d)b) The RFO will and issue the precept to the billing authority on behalf of the Council and will make available to each Member a copy of the approved annual budget in accordance with statute.~~
- ~~6.5. The approved annual budget will form the basis of financial reporting for the financial year.~~
- ~~6.6. The RFO will inform the Committees of any changes impacting on their respective budgets for the coming year in good time.~~
- ~~6.7. During the financial year and by resolution of the Council, having considered fully the implications for public services, unspent and available amounts may be transferred to another cost code or to an earmarked reserve (a 'virement').~~
- ~~6.8. During the financial year a Committee, having considered fully the implications for public services, may transfer unspent and available amounts to another cost code within the same cost centre, provided such virement is reported to the CGC and the next Council meeting.~~
- ~~6.9. The RFO will provide regularly to the Council a statement of receipts and payments to date under each cost code, comparing actual expenditure to the appropriate date against that planned as shown in the budget. Such statement will be prepared at least at the end of each financial quarter and will highlight material variances. For this purpose, 'material' means more than £1,000 or 15% of the budget, whichever is the lesser.~~
- ~~6.10. Unspent provisions in the budget will not be carried forward to a subsequent year unless placed in an earmarked reserve by resolution of the Council.~~

7. Reserves

- ~~7.1. The Council will maintain adequate financial reserves to meet planned future expenditure and unplanned contingencies.~~
- ~~7.2. The setting of reserves and virements to or from reserves may not be delegated to a Committee.~~

~~7.3.5.3.~~ The Council will maintain earmarked reserves to ~~provide sufficient funds to~~ meet future planned capital expenditure. Such earmarked reserves may be built up over time to:

- a) replace tangible fixed assets at the end of life;
- b) acquire new tangible fixed assets; and
- ~~c) cover reasonably foreseeable losses or liabilities (not otherwise recoverable from insurance) arising from risks;~~

~~but not to carry forward unspent provisions in a budget from an earlier financial year, unless for the purpose of identified by the risk assessments referenced at section of these Regulations~~ future expenditure.

~~7.4.5.4.~~ In addition to earmarked reserves, the Council will maintain a general reserve that is equivalent to at least 25 per cent of its total budgeted annual revenue expenditure.

~~5.5.~~ During the financial year and by resolution of the Council, having considered fully the implications for public services, expenditure and income budgets and earmarked reserves may be adjusted (a 'virement'). However, virements will not be made to mask a budget deficit arising from planned expenditure incurred over budgeted provision.

~~5.6.~~ Unspent budget provisions will not be carried forward to a subsequent year unless placed in an earmarked reserve by resolution of the Council and then only for the purpose of identified future expenditure.

8.6. Banking arrangements and financial investments

~~8.1.6.1.~~ The Council will have efficient and secure arrangements to deposit funds and make payments.

~~8.2.6.2.~~ Banking arrangements, including bank mandates: will be reviewed regularly for financial security and efficiency.

- ~~a) may not be delegated to a Committee; and~~
- ~~b) will be reviewed regularly for financial security and efficiency.~~

~~8.3.6.3.~~ A bank signatory may be a Councillor or a member ~~or an Officer of staff.~~

~~8.4.6.4.~~ The Council may seek credit references in respect of any Member Councillor or Officer a member of staff who is a bank signatory.

~~8.5.~~ ~~Any instruction to withdraw funds, make a payment, transfer funds between accounts or otherwise reduce the amount deposited with any financial institution will be authorised by at least two persons, at least one of whom will be a Member.~~

~~8.6.6.5.~~ Where internet banking arrangements are made with any bank:

- a) the Clerk or the RFO will be the account administrator;
- b) the bank mandate will:
 - i) identify the Members Councillors and Officers members of staff who are authorised to approve transactions on such accounts; and
 - ii) state the value of payments that can be instructed by the account administrator alone, or by the account administrator with a stated number of approvals.

~~8.7.6.6.~~ The Council's current account(s) will be with a UK clearing bank.

~~8.8.6.7.~~ The balance of the current account will not exceed £100,000 at any one time unless payments of more than this amount are due to made during the following 14 days.

~~8.9.6.8.~~ Balances of more than £100,000 may be placed in fixed term deposit accounts with the Council's main banker or another UK financial institution, subject to the following conditions:

- a) the financial institution is authorised and regulated by the Financial Conduct Authority for the type of financial product;
- b) the amount placed in any one fixed term deposit account is not more than £5075,000;
- c) the funds will not be required during the following three calendar months;
- d) the term of the deposit is no longer than twelve months; and
- e) the deposit is authorised by resolution of the Council.

~~8.10.6.9.~~ Balances of more than £500,000 may be considered for investment in gilts, equities, property and other recognised investment vehicles, subject to the following conditions:

- a) the provider is authorised and regulated by the Financial Conduct Authority for the type of financial product;
- b) such funds will not be required during the following 12 month period; and
- c) the investment is authorised by resolution of the Council.

~~8.11.6.10.~~ No more than £100,000 will be deposited with any one counterparty.

~~8.12.6.11.~~ Deposits in respect of short term or long term investments and transfers between accounts are subject to:

- a) the same authority thresholds as set out in paragraph 14.6 of these Regulations; and
- b) the same payment procedures as set out in paragraph 1.1 of these Regulations.

~~8.13.6.12.~~ The RFO will retain all investment certificates and other documents relating thereto.

~~8.14.~~ ~~The Council will arrange with the Council's banks and investment providers to send a copy of each statement of account to the Chairman of the Council at the same time as one is issued to the Clerk or RFO. The Chairman's access to the Council's online bank account(s) fulfils this requirement.~~

~~6.13.~~ ~~Any instruction to transfer funds between accounts will be authorised by at least two persons, at least one of whom will be a Councillor.~~

~~8.15.6.14.~~ The RFO will deliver a bank reconciliation report and supporting bank statements to the ~~CGG Corporate Governance Committee~~ prior to each meeting. A ~~Member Councillor~~ will countersign the reconciliation as evidence of verification.

~~8.16.~~ ~~On a regular basis, at least once in each quarter, and at each financial year end, a Member other than the Chair of the Council will verify the bank reconciliations for each account.~~

9.7. Credit and Corporate debit cards and out-of-pocket expenses

~~9.1.7.1.~~ A ~~corporate~~ debit card may be issued to ~~an Officer or employee~~ a member of staff subject to ~~an appropriate~~ single transaction limit that will not be more than the spending authority limit for that person as described in paragraph 14.6, which will be set by the Council.

~~9.2.7.2.~~ The ~~Officer or employee~~ member of staff to whom such debit card is issued will report to the Council details of all transactions and purchases made with such debit card.

~~9.3.7.3.~~ For the avoidance of doubt, the ~~Officer or employee~~ member of staff to whom a debit card is issued is solely responsible for compliance with card issuer's terms, and breach of such terms will be a disciplinary matter.

~~9.4.~~ Any corporate ~~credit~~ debit card or trade card account opened by the Council will:

~~7.4.~~ be restricted to use as authorised by the Clerk and the RFO;

- a) Councillors and
- b) will be subject to automatic payment in full each month.

~~9.5.7.5.~~ ~~Members, Officers and employees~~ members of staff will not use personal debit or credit cards to pay for goods or services on behalf of the Council, except where, in the absence of trade credit facilities, alternative forms of payment are not practicable.

~~7.6.~~ Councillors and members of staff may incur out-of-pocket expenses from time to time necessary to discharge their respective duties. Claims for reimbursement of such expenses will be:

- a) made promptly by the Councillor or member of staff employee in writing; and
- b) evidenced by a receipt or where necessary a VAT invoice.

~~7.7.~~ The Council will not reimburse out-of-pocket expenses that are not evidenced by a receipt or invoice.

10.8. Assets, property and estates

~~10.1.~~ ~~The Clerk will make appropriate arrangements for the custody of all title deeds and Land Registry Certificates of properties held by the Council.~~

- ~~10.2. The Council will keep a record of all properties held by the Council, recording the location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held.~~
- 10.3.8.1. The Council will not purchase, acquire, sell, lease or otherwise dispose of tangible moveable property, without resolution of the Council and any other consents required by law, save where the value of any one item of tangible movable property is not more than £250.
- 10.4.8.2. The Council will not purchase or otherwise acquire any real property (interests in land) without resolution of the Council. In each case a report in writing will be provided to the 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).
- 10.5.8.3. The Council will not sell, lease or otherwise dispose of any real property (interests in land) without resolution of the Council and any other consents required by law. In each case a written report will 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 appropriate level of consultation with the electorate).
- 10.6.8.4. Subject only to the limit stated in paragraph 8.1 of these Regulations, no tangible moveable property will be purchased or acquired without resolution of the Council. In each case a report in writing will be provided to the Council with a full business case.
- 10.7.8.5. The ~~RFO~~Council will ~~ensure an appropriate and accurate~~maintain a Register of Assets and Investments ~~is kept~~and keep it up to date. The continued existence of tangible assets shown in such Register of Assets and Investments will be verified at least annually.
- 10.8.8.6. The ~~Officer or employee~~member of staff in charge of each department will ensure the care and custody of stores and equipment in that department.
- ~~10.9. Delivery notes will be obtained in respect of all goods received into store or otherwise delivered and goods checked as to order and quality at the time delivery is made.~~
- 10.10.8.7. Stocks will be kept at the minimum levels consistent with operational requirements.
- ~~10.11. The RFO will make periodic checks of stocks and stores, and at least annually.~~

11.9. Income

- 11.1.9.1. The Council will review its schedule of fees and charges at least annually, following a report by the Clerk.
- 11.2.9.2. Particulars of all charges to be made for work done, services rendered or goods supplied by the Council will be agreed annually by resolution of the Council, ~~and notified to the RFO.~~
- ~~11.3. The RFO will supervise the collection of all accounts due to the Council.~~
- 11.4.9.3. Irrecoverable sums and bad debts will be reported to the Council and will be written off in the financial year.
- 11.5. ~~All sums~~The Council will not maintain any form of cash float. Any cash received by the Council will be banked intact as directed by the RFO. ~~In all cases, all sums will be deposited with the Council's bankers with such frequency as the RFO considers necessary.~~
- 11.6.9.4. promptly. The origin of each receipt will be entered on the paying-in slip, or receipt where issued.
- 11.7.9.5. Personal cheques will not be cashed out of money held on behalf of the Council.
- 11.8.9.6. Where significant sums of cash are received regularly by the Council, ~~the RFO will take such steps as are agreed by the Council to ensure that:~~
- a) more than one person is will be present when the cash is counted;
 - b) ~~there is will be~~ a reconciliation to some or another appropriate form of control such as ticket issues; ~~and~~
 - c) ~~appropriate care is taken in the security and safety of individuals banking such cash.~~
 - d)b) The Council will not maintain any form of cash float.

12.10. Loans

~~12.1.10.1.~~ All borrowing will be in the name of the Council.

~~12.2.10.2.~~ The Council will approve the terms and purpose of any application for borrowing. The application for borrowing approval, and subsequent arrangements for the loan may not be delegated to a Committee.

~~12.3.10.3.~~ Any financial arrangement which does not require formal borrowing approval from the Secretary of State (such as hire purchase or leasing of tangible assets) will be approved by resolution of the Council. In each case, a report in writing will be provided to the Council in respect of value for money for the proposed transaction.

13.11. Grants

~~13.1.11.1.~~ Grants to be made in the name of the Council will be approved by the Council or a Committee:

- a) subject to any limits set by the Council; and
- b) in accordance with any policy statement approved by the Council.

~~13.2.~~ Grants will be subject to:

~~13.3.11.2.~~ the approval thresholds stated at out at paragraph 14.6 of these Regulations, but any grant of more than £5,000 will be authorised only by resolution of the Council; ~~and~~

- a) ~~the payments process set out in section of these Regulations.~~

14.12. Micro Grants

~~14.1.12.1.~~ A ~~MemberCouncillor~~ may award a grant to a beneficiary within the Stanway Parish.

~~14.2.12.2.~~ ~~The~~ The minimum individual grant is £50 and the total amount available to each ~~MemberCouncillor~~ each year for the ~~next~~ three financial years (ending 31 March 2026) is £300.

~~14.3.~~ ~~The minimum individual grant is £50.~~

~~14.4.12.3.~~ Two or more ~~MembersCouncillors~~ may combine their individual allowance to create a larger grant (always subject to the individual £300 allowance for each ~~MemberCouncillor~~).

~~14.5.12.4.~~ For grants of up to £200 the ~~MemberCouncillor~~ will complete a short form providing details of the amount of the grant, the beneficiary and purpose.

~~14.6.12.5.~~ For grants of more than £200 the beneficiary must complete a formal application form.

~~14.7.12.6.~~ For grants of more than £1,000 the beneficiary must also provide the previous year's financial accounts.

~~14.8.12.7.~~ ~~After the RFO or the Deputy RFO checks an application,~~ Payment may be made (but not by cash) subject the process set out in section 15 of these Regulations.

~~14.9.12.8.~~ Alternatively, payment may be made directly to an independent supplier of goods or services provided the supplier has no personal or business relationship with the beneficiary or, if relevant, the beneficiary's members.

~~14.10.~~ ~~Where practicable, the beneficiary will recognise the Council as provider of the grant (with or without the Member's name). This may be as simple as a photo opportunity with the donating Member or a news article in the beneficiary's publication or on its website.~~

~~14.11.~~ ~~Grants will be provided only to individuals and small non-profit, amateur or charitable organisations to support things like one-off events, fund-raising or purchases such as junior sports kit, equipment, etc. Common sense will be applied, but any variation on this or uncertainty around it requires the authorisation of the RFO or the Deputy RFO.~~

~~14.12.12.9.~~ The Council's Code of Conduct applies at all times to ensure complete transparency and impartiality in the award of grants. ~~Each Member will take full responsibility~~ ~~Each Councillor is responsible~~ for the probity of any grant initiated by him/her.

~~14.13.12.10.~~ A list, with details of the grants awarded by each ~~MemberCouncillor~~, will be published on the Council's website, with a running balance of funds still available.-

~~14.14.12.11.~~ Application forms will be available to download from the Council's website.

~~14.15.12.12.~~ In all cases, the ~~RFO or the Deputy RFO is~~ Clerk will be the sole arbiter as to the suitability of any grant and their decision is final and binding.

~~15.~~ **Staffing**

13. Payments to members of staff

~~15.1.13.1.~~ Salaries, other emoluments and terms of conditions of employment are matters reserved for the Staffing Committee.

~~15.2.13.2.~~ Gross and net payments to ~~employees~~ members of staff will be calculated in accordance with payroll records and the rules of PAYE and National Insurance in force at the time and will be made on the appropriate dates stipulated in employment contracts.

~~15.3.13.3.~~ Payment of deductions such income tax, National Insurance and pension contributions, or similar statutory or discretionary deductions will be made in accordance with:

- a) the payroll records;
 - b) the rules of PAYE and National Insurance; and
 - c) the pension scheme administrator's rules,
- as in force at the time.

~~15.4.13.4.~~ The total of such payments in each calendar month will be reported alongside the other payments as set out in ~~section~~ paragraph 15.8 of these Regulations.

~~15.5.~~ Any termination payments will be supported by a clear business case and reported to the Council. Termination payments may not be delegated to a Committee.

~~15.6.~~ Before employing interim staff, the Council will consider a costed business case.

~~16.~~ **Risk management**

~~16.1.~~ The Council will put in place arrangements for managing risks.

~~16.2.~~ The Clerk and/or the RFO will prepare, for approval by the Council, risk management policy statements in respect of the Council's activities.

~~16.3.~~ The Council will review its risk policy statements and associated risk management framework at least annually.

~~16.4.~~ When considering any new activity, the Clerk will prepare a draft risk assessment including risk management proposals for consideration and adoption by the Council.

~~17.~~ **Insurance**

~~17.1.~~ Following the annual risk review (per section of these Regulations), and as directed by the CGC, the RFO will effect insurance in respect of certain financial interests and liabilities.

~~17.2.~~ The Clerk promptly notify the RFO of:

- a) all new risks, financial interests, assets and liabilities in respect of which insurance is required; and
- b) any changes to material circumstances relating to existing insurances.

~~17.3.~~ The RFO will retain a record of all contracts of insurance effected by the Council and review it annually.

~~17.4.~~ The RFO will be notified of any loss, liability or damage or of any event likely to lead to a claim and will report these to the Council at the next meeting.

~~17.5.~~ The RFO will and negotiate all claims on the Council's insurers in consultation with the Clerk.

~~17.6.~~ All Members, Officers and employees will be included in a suitable form of security or fidelity guarantee insurance which will cover the maximum risk exposure as determined annually by the Council, or a duly delegated Committee.

18.14. Authority to spend (excluding staff costs and grants)

~~18.1.14.1.~~ This section 14 of these Regulations does not apply to:

- a) salaries and other emoluments;
- b) employers' National Insurance contributions;
- c) employers' pension contributions;
- d) grants made by the Council; and
- e) Micro Grants,

for which there are separate authorisation procedures described in these Regulations.

~~18.2.14.2.~~ Expenditure will not be authorised unless the Council has the statutory legal power to incur such expenditure.

~~18.3.14.3.~~ Expenditure will not be authorised that exceeds the budget for that cost code, other than by resolution of the Council.

~~18.4.14.4.~~ Capital expenditure will not be authorised unless adequate funds have been secured from grants, loans or a combination of both.

~~18.5.14.5.~~ Contracts for the supply of goods or services will not be disaggregated to circumvent the authority thresholds imposed by these Regulations.

~~18.6.14.6.~~ Expenditure will be authorised ~~up to the budget for that cost code~~, subject to the authority thresholds in the following table.

Expenditure	Required authority
£10,000 or more	Resolution of the Council.
£2,500 to £9,999	Resolution of a duly delegate Committee.
£500 to £2,499	Written authorisation from The Clerk in consultation with the Chair of the Council or the Chair of a duly delegated Committee.
Up to £499	The Clerk <u>or the Deputy Clerk</u> in the necessary discharge or their <u>respective</u> duties.
Up to £250	Any Officer or employee <u>other member of staff</u> in the necessary discharge of their duties.

~~18.7.14.7.~~ Notwithstanding the thresholds stated at paragraph 14.6 of these Regulations, the Clerk may authorise expenditure of up to £2,500 which, in their reasonable opinion, is necessary to prevent an inevitable interruption to the performance of the Council's statutory duties. Notwithstanding the prohibition stated a paragraph 14.3 of these regulations, such vital expenditure may be incurred regardless of any budgetary provision. The Clerk will report such vital expenditure to the Chair of the Council as soon as reasonably practicable and to the Council as soon as reasonably practicable thereafter.

~~18.8.14.8.~~ Authorisation to incur expenditure by:

- a) the Council or a Committee will be recorded in the minutes of the meeting at which the resolution was made; and
- b) ~~an Officer or an employee~~ a member of staff will be recorded in an email to the RFO.

In all cases, the minutes or email will record the statutory duty or statutory authority upon which the decision to incur expenditure was based.

~~19. Procedures for procuring goods and services (invitations to tender, requests for proposals and selection of suppliers)~~

~~19.1. Save for the goods and services listed below, every agreement for the supply of goods or services to the Council will comply with these Regulations:~~

- ~~a) supply of gas, electricity, water, sewerage, telephone and broadband services;~~
- ~~b) legal advice;~~
- ~~c) repairs to or parts for machinery or equipment or plant owned by the Council;~~
- ~~d) additional audit work of the external auditor up to a value of £500 (in excess of this sum the Clerk and the RFO may act after consultation with the Chair of the Council); and~~

~~e) — proprietary goods that are sold only at a fixed price.~~

~~19.2.14.9. All goods and services will be necessary to the Council's operations and will represent value for money.~~

~~19.3. The basic procedure for the selection of a supplier for goods or services, will be as given in the following table depending on the value of the supply:~~

~~**Value of supply Procedure**~~

~~£25,000 or more The Council will observe the relevant competitive tendering and award procedures set out in The Public Contracts Regulations 2015 (as amended).~~

~~£2,500 to £24,999 The Clerk or RFO will secure priced proposals from at least three suppliers.~~

~~£500 to £2,499 The Clerk or RFO will obtain priced proposals from three suppliers, but if this is impracticable or three suppliers decline to submit priced proposals, the best available terms will be secured.~~

~~Up to £499 The Officer or employee will secure the best available terms from a supplier.~~

~~19.4.14.10. All invitations to tender and requests for proposals issued by the Council will:~~

~~a) — state the specification for the goods or services;~~

~~b)a) be subject to Standing Order 30;~~

~~c) — will refer expressly to comply with the Bribery Act 2010;~~

~~d) — require tenders or priced proposals to be submitted before a prescribed date;~~

~~e) — remain sealed until the prescribed date for opening bids;~~

~~f)b) will be opened at the same time on the prescribed date procurement procedures as determined by the Clerk in the presence of at least one Member Council from time to time.~~

~~19.5.14.11. The Council is not obliged to accept the lowest or any tender, priced proposal, quotation or estimate.~~

~~19.6. The decision as to the selection All supplies of the supplier:~~

~~a) — will be recorded in the minutes of the meeting of the Council or Committee at which the decision was made; or~~

~~b) — in the case of a decision made by an Officer or employee, in an email to the RFO.~~

~~19.7. Should:~~

~~a) — the Council, or a duly delegated Committee, decide not to accept any tender or priced proposal; and~~

~~b) — the Council requires further pricing, and~~

~~c) — the specification does not change,~~

~~any person who was present when the original decision was made will not be permitted to submit another tender or priced proposal.~~

~~19.8. The Council may resolve to waive section of these Regulations (but not the statutory obligations pursuant to the Public Contracts Regulations 2015) so that a price can be negotiated without competition. The reason for such waiver will be recorded in the minutes of the meeting at which such decision was made.~~

~~19.9. In accordance with the Local Government Transparency Code, each quarter the Council will publish details of every invitation to supply goods and/or services with a value of more than £5,000.~~

~~**20. Procedures for procuring goods and services (award of contract and agreements with suppliers) and managing suppliers**~~

~~20.1. A Member will not issue an order or make any agreement on behalf of the Council.~~

~~20.2. Paragraphs to of these Regulations are not mandatory for goods or services with a value of less than £250, but the requirements may be observed in whole or in part at the discretion of the Officer or employee.~~

~~20.3. After the Council, duly delegated Committee, Officer or employee has decided to appoint a supplier (in accordance with paragraphs to of these Regulations) the RFO will issue a purchase order for the supply goods and services.~~

~~20.4. The RFO will not issue a purchase order for any proposed supply that does not conform with all applicable paragraphs of sections and of these Regulations.~~

~~20.5.14.12. All supplies will be subject to a written agreement between the Council and the supplier which sets out, as a minimum:~~

- ~~a) the goods or services to be supplied;~~
- ~~b) the value of the goods or services; and~~
- ~~c) the payment terms.~~

~~20.6.14.13. The type of written agreement and the level of detail will be appropriate for the value of the goods or services. At a simplest it may be an exchange of correspondence whereas a lengthier agreement may be necessary for higher value goods or services or more complex supplies.~~

~~20.7. The Council, Committee, Officer or employee who authorised the expenditure (in accordance with section of these Regulations):~~

- ~~a) is responsible for compliance with this section of these Regulations.~~
- ~~b) will ensure delivery of the goods or services; and~~
- ~~c) is responsible for all matters concerning ongoing supplier performance.~~

~~20.8. The Council may agree a variation to an agreement with a supplier before the expiry of the agreement, provided such variation does not lead to an increase in the value of goods or services. Where a variation leads to an increase in the value of goods or services, the procurement process restarts and the requirements of sections, and of these Regulations will be observed.~~

~~20.9. The Council will reject all goods or services supplied in the absence of a purchase order or a written agreement.~~

~~20.10. In accordance with the Local Government Transparency Code, each quarter the Council will publish details of any contract, commissioned activity, purchase order, framework agreement and any other legally enforceable supply agreement with a value of more than £5,000.~~

21.15. Procedures for approving payments

~~15.1. Invoices for payment will:-~~

- ~~a) be delivered to the RFO no later than five working days before the meeting at which in good time to meet payment is to be authorised.terms;~~

~~21.2. The RFO will reject any invoice that does not satisfy the criteria set out in paragraphs to of these Regulations.~~

~~21.3. The RFO will :-~~

- ~~a)b) check the invoice isbe for expenditure properly authorised in accordance with sections, and section 14 of these Regulations;~~
- ~~b)c) check thebe for goods or services to which the invoice relatesthat have been delivered;~~
- ~~d) in the case of payments in advance or on account, be strictly in accordance with the terms of a written agreement with the payee;~~
- ~~e)e) if the supplierpayee is VAT registered business, check the invoice isbe a 'VAT Invoice' as defined in Schedule 11 of the Value Added Tax Act 1994; and~~
- ~~f) check the not be a disputed invoice-;~~
- ~~d) Liability to make a payment that is not evidenced by an invoice (for arithmetical accuracy;example, salaries and~~
- ~~e) thereafter provide to the Council or the CGC a list out-of-payments-pocket expenses) will be evidenced in writing, demonstrating liability for approval, together with a copy of each invoice.~~

~~21.4. The Council or the CGC will review such list and, having satisfied itself that payments are due, will resolve to authorise the payments. The Chair of the meeting will initial the schedule of payments as evidence.~~

~~21.5. A 'de minimis' rule of automatic approval applies to any invoice valued at less than £50, but a Member may request sight of any invoice so approved.~~

- ~~21.6. The list of payments will be given within or as an attachment to the minutes of the meeting at which payment expenditure was approved. However, details of payments to Officers and employees will be redacted or summarised to withhold personal information (such as salary information, expenses and payments made in relation to the termination of employment).~~
- ~~21.7. On occasion it may be necessary to approve a payment outside the cycle of regular meetings of the CGC or the Council. Payment in such circumstances may be properly authorised in accordance with section 11, a) by:~~
- ~~a) the agreement of at least two permanent members of the CGC; or~~
 - ~~b) the Clerk or the RFO if necessary to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1998;~~
- ~~provided:~~
- ~~21.8.15.2. the invoice to which payment relates meets the criteria described in paragraphs to and/or 14 of these Regulations; and~~
- ~~a) a list of such payments is submitted to the next meeting of the Council or the CGC (whichever convenes first).~~
- ~~21.9. For each financial year the RFO will draw up a list of due payments which arise on a regular basis which the Council or a duly delegated Committee may authorise payment for the year subject to:~~
- ~~a) sections , and of these Regulations; and~~
 - ~~b) a list of such Payments will be submitted to the next available meeting of the Council or the CGC (whichever convenes first).~~
- ~~21.10. A record of regular payments made pursuant to paragraph of these Regulations will be drawn up and be signed by two Members on each occasion when payment is authorised.~~
- ~~21.11. Any only to payees whose bank details for a new supplier or change in the recorded details of a current supplier, especially bank account information, will behave been verified and approved in writing by using the RFO and a Member.~~

~~22. Procedures for making payments~~

- ~~22.1. Following authorisation pursuant to section Confirmation of these Regulations, the Clerk or the RFO will instruct the Council's bankers to make a payment.~~
- ~~22.2. Any cheque, standing order, direct debit instruction, electronic bank transfer or any other instruction for payment (as set out in paragraphs to of these Regulations) will be signed or otherwise authorised by at least two persons, at least one of whom will be a Member.~~
- ~~22.3.15.3. A Member or Officer who is a bank signatory, having a connection by virtue of family or business relationships with the beneficiary of a payment, will not be a signatory to the payment in question Payee name checking service.~~
- ~~22.4.15.4. Payments may be made by direct debit or standing order, provided the use of a direct debit or standing order is authorised by resolution of the Council at least every two years.~~
- ~~22.5.15.5. Payments may be made by electronic bank transfer (including BACS, CHAPS or Faster Payments), provided the use of electronic bank transfer is authorised by resolution of the Council at least every two years.~~
- ~~22.6. Cheques or instructions for payment will not be presented for signature other than at a Council or CGC meeting (including immediately before or after such a meeting). Any signatures obtained away from such meetings will be reported to the Council or the CGC at the next meeting.~~
- ~~22.7. In respect of building or construction contracts, payments on account or by instalments may be made in accordance with the terms of the contract.~~
- ~~22.8. Regular checks of a supplier's bank account details will be undertaken.~~
- ~~22.9. Changes to a supplier's bank account details (which are used for internet banking) may be changed:~~
- ~~a) only on written notification from the supplier or an attachment to an email from the supplier (but not solely an email); and~~
 - ~~b) only once authorised by the Clerk or the RFO and at least one Member.~~

~~22.10. Any payments made in cash by the Clerk or the RFO (for example for postage or minor stationery items) will be refunded on a regular basis, and at least quarterly.~~

15.6. Any cheque, standing order, direct debit instruction, electronic bank transfer or any other instruction for payment for a sum greater than £500 will be signed or otherwise authorised by two persons, at least one of whom will be a Councillor. Payment instructions for sums of up to and including £500 may be authorised by one person.

15.7. A Councillor or member of staff who is a bank signatory, having a connection by virtue of family or business relationships with the beneficiary of a payment, will not be a signatory to the payment in question.

~~22.14-15.8.~~ 15.8. Regardless of the method of payment, all payments will be reported to the Council at least monthly.

~~22.12-15.9.~~ 15.9. Copies of invoices, payment instructions and other records relating to payments will be retained for a period of at least six years and will be available for inspection by any Councillor.



Stanway

Parish Council

FINANCIAL REGULATIONS

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Version Control

Version No:	2.1
Dated approved by Council:	[DATE] 2024
Summary of changes:	Replaces: version 2.1 dated 28 September 2023
Date next review due:	May 2025

1. General

- 1.1. These Financial Regulations (these 'Regulations'):
- a) govern the administration of the financial affairs of Stanway Parish Council (the 'Council');
 - b) are part of the Council's risk management framework;
 - c) must be read in conjunction with the Council's Standing Orders;
 - d) contain policy statements, which provide guiding principles; and
 - e) set out:
 - i) control objectives; and
 - ii) procedures for certain activities,which Councillors and members of staff must follow.
- 1.2. In these Regulations:
- a) 'Accounts and Audit Regulations' means the regulations issued by the Secretary of State pursuant to s.27 of the Audit Commission Act 1998, or any superseding legislation;
 - b) 'Clerk' means the person appointed by the Council pursuant to s.112 of the Local Government Act 1972;
 - c) 'Council' means Stanway Parish Council;
 - d) 'Councillor' and 'Councillors' means a member or members of Stanway Parish Council;
 - e) 'Proper Practice' and 'Proper Practices' refers to the guidance in *Governance and Accountability for Local Councils – a Practitioners' Guide (England)* issued by the Joint Practitioners Advisory Group; and
 - f) 'Responsible Financial Officer' and 'RFO' means the person appointed by the Council pursuant to s.151 of the Local Government Act 1972.
- 1.3. The Council is not empowered by these Regulations to delegate any decision regarding:
- a) setting the budget or the precept;
 - b) approving annual financial statements;
 - c) borrowing; or
 - d) writing off bad debts;
- each of which is a matter reserved for the Council only.

2. Roles and responsibilities

- 2.1. The Council will:
- a) prepare its annual financial statements in line with the Accounts and Audit Regulations;
 - b) ensure 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,
 - c) rotate the duties of Councillors pursuant to these Regulations so that onerous duties are shared over time.
- 2.2. The RFO:
- a) holds a statutory office appointed by the Council;
 - b) determines:
 - i) the form of the Council's accounting records and supporting records; and
 - ii) the financial control systems;
 - c) ensures the financial control systems are observed;
 - d) maintains up to date accounting records of the Council;
 - e) monitors changes in legislation relevant to the financial affairs; and

- f) assists the Council to secure economy, efficiency and effectiveness in the use of its financial resources.
- 2.3. The same person (be they a Councillor or a member of staff) will not approve more than two stages of the procurement and payments procedures described in these Regulations related to the same supplier, contract or payment. In particular, the procedures described in sections 14 and 15 of these Regulations.
- 2.4. Deliberate or wilful breach of these Regulations by a member of staff may give rise to disciplinary proceedings.
- 2.5. Councillors will observe the requirements of these Regulations and will not entice members of staff to breach them. Failure to comply with these Regulations brings the office of councillor into disrepute.

3. Accounting records (general principles)

- 3.1. The Council's accounting records will be determined by the RFO and will:
 - a) contain
 - i) entries of all sums received and expended by the Council and the matters to which the income and expenditure relate;
 - ii) a record of the Council's assets and liabilities; and
 - iii) wherever relevant, a record of the Council's income and expenditure in relation to claims made, or to be made, for any contribution, grant or subsidy; and
 - b) be sufficient to:
 - i) show and explain the Council's financial transactions;
 - ii) provide for the timely production of financial statements;
 - iii) provide management information as requested by Members from time to time; and
 - iv) reconstruct lost records.
- 3.2. As soon as reasonably practicable after the end of the financial year the RFO will prepare and certify the annual Accounting Statements, which will be in accordance with legislation as amended from time to time. The Council will approve such Accounting Statements and the Chair of the meeting at which they were approved will countersign them.

4. Financial control systems (general principles)

- 4.1. The Council's financial control systems will be determined by the RFO and will:
 - a) include measures:
 - i) to safeguard public money;
 - ii) to manage risks,
 - iii) to detect and prevent inaccuracies and fraud; and
 - b) identify the duties of members of staff dealing with financial transactions and the division of responsibilities of those members of staff in relation to significant transactions.
- 4.2. The financial control systems determined by the RFO are described in Sections 5, 6, 7, 8, 9, 10, 11, 12, 13, 14 and 15 of these Regulations.

5. Precept, budgets, reserves, and virements

- 5.1. Setting budgets and earmarked reserves and authorising virements may not be delegated to a Committee.
- 5.2. The Council will:
 - a) prepare its budget for the next financial year in good time; and
 - b) thereafter calculate the precept for the financial year and issue the precept to the billing authority in accordance with statute.
- 5.3. The Council will maintain adequate earmarked reserves to meet future planned capital expenditure. Such earmarked reserves may be built up over time to:

- a) replace tangible fixed assets at the end of life;
 - b) acquire new tangible fixed assets; and
 - c) cover reasonably foreseeable losses or liabilities not otherwise recoverable from insurance,
- but not to carry forward unspent provisions in a budget from an earlier financial year, unless for the purpose of identified future expenditure.

- 5.4. In addition to earmarked reserves, the Council will maintain a general reserve that is equivalent to at least 25 per cent of its total budgeted annual revenue expenditure.
- 5.5. During the financial year and by resolution of the Council, having considered fully the implications for public services, expenditure and income budgets and earmarked reserves may be adjusted (a 'virement'). However, virements will not be made to mask a budget deficit arising from planned expenditure incurred over budgeted provision.
- 5.6. Unspent budget provisions will not be carried forward to a subsequent year unless placed in an earmarked reserve by resolution of the Council and then only for the purpose of identified future expenditure.

6. Banking arrangements and financial investments

- 6.1. The Council will have efficient and secure arrangements to deposit funds and make payments.
- 6.2. Banking arrangements, including bank mandates will be reviewed regularly for financial security and efficiency.
- 6.3. A bank signatory may be a Councillor or a member of staff.
- 6.4. The Council may seek credit references in respect of any Councillor or a member of staff who is a bank signatory.
- 6.5. Where internet banking arrangements are made with any bank:
 - a) the Clerk or the RFO will be the account administrator;
 - b) the bank mandate will:
 - i) identify the Councillors and members of staff who are authorised to approve transactions on such accounts; and
 - ii) state the value of payments that can be instructed by the account administrator alone, or by the account administrator with a stated number of approvals.
- 6.6. The Council's current account(s) will be with a UK clearing bank.
- 6.7. The balance of the current account will not exceed £100,000 at any one time unless payments of more than this amount are due to made during the following 14 days.
- 6.8. Balances of more than £100,000 may be placed in fixed term deposit accounts with the Council's main banker or another UK financial institution, subject to the following conditions:
 - a) the financial institution is authorised and regulated by the Financial Conduct Authority for the type of financial product;
 - b) the amount placed in any one fixed term deposit account is not more than £75,000;
 - c) the funds will not be required during the following three calendar months;
 - d) the term of the deposit is no longer than twelve months; and
 - e) the deposit is authorised by resolution of the Council.
- 6.9. Balances of more than £500,000 may be considered for investment in gilts, equities, property and other recognised investment vehicles, subject to the following conditions:
 - a) the provider is authorised and regulated by the Financial Conduct Authority for the type of financial product;
 - b) such funds will not be required during the following 12 month period; and
 - c) the investment is authorised by resolution of the Council.
- 6.10. No more than £100,000 will be deposited with any one counterparty.
- 6.11. Deposits in respect of short term or long term investments and transfers between accounts are subject to:

- a) the same authority thresholds as set out in paragraph 14.6 of these Regulations; and
 - b) the same payment procedures as set out in paragraph 15.6 of these Regulations.
- 6.12. The RFO will retain all investment certificates and other documents relating thereto.
- 6.13. Any instruction to transfer funds between accounts will be authorised by at least two persons, at least one of whom will be a Councillor.
- 6.14. The RFO will deliver a bank reconciliation report and supporting bank statements to the Corporate Governance Committee prior to each meeting. A Councillor will countersign the reconciliation as evidence of verification.

7. Corporate debit cards and out-of-pocket expenses

- 7.1. A corporate debit card may be issued to a member of staff subject to an appropriate single transaction limit that will not be more than the spending authority limit for that person as described in paragraph 14.6.
- 7.2. The member of staff to whom such debit card is issued will report to the Council details of all transactions and purchases made with such debit card.
- 7.3. For the avoidance of doubt, the member of staff to whom a debit card is issued is solely responsible for compliance with card issuer's terms, and breach of such terms will be a disciplinary matter.
- 7.4. Any corporate debit card or trade card account opened by the Council will be restricted to use as authorised by the Clerk and the RFO.
- 7.5. Councillors and members of staff will not use personal debit or credit cards to pay for goods or services on behalf of the Council, except where, in the absence of trade credit facilities, alternative forms of payment are not practicable.
- 7.6. Councillors and members of staff may incur out-of-pocket expenses from time to time necessary to discharge their respective duties. Claims for reimbursement of such expenses will be:
- a) made promptly by the Councillor or member of staff employee in writing; and
 - b) evidenced by a receipt or where necessary a VAT invoice.
- 7.7. The Council will not reimburse out-of-pocket expenses that are not evidenced by a receipt or invoice.

8. Assets, property and estates

- 8.1. The Council will not purchase, acquire, sell, lease or otherwise dispose of tangible moveable property, without resolution of the Council and any other consents required by law, save where the value of any one item of tangible movable property is not more than £250.
- 8.2. The Council will not purchase or otherwise acquire any real property (interests in land) without resolution of the Council. In each case a report in writing will be provided to the 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).
- 8.3. The Council will not sell, lease or otherwise dispose of any real property (interests in land) without resolution of the Council and any other consents required by law. In each case a written report will 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 appropriate level of consultation with the electorate).
- 8.4. Subject only to the limit stated in paragraph 8.1 of these Regulations, no tangible moveable property will be purchased or acquired without resolution of the Council. In each case a report in writing will be provided to the Council with a full business case.
- 8.5. The Council will maintain a Register of Assets and Investments and keep it up to date. The continued existence of tangible assets shown in such Register of Assets and Investments will be verified at least annually.
- 8.6. The member of staff in charge of each department will ensure the care and custody of stores and equipment in that department.
- 8.7. Stocks will be kept at the minimum levels consistent with operational requirements.

9. Income

- 9.1. The Council will review its schedule of fees and charges at least annually, following a report by the Clerk.
- 9.2. Particulars of all charges to be made for work done, services rendered or goods supplied by the Council will be agreed annually by resolution of the Council.
- 9.3. Irrecoverable sums and bad debts will be reported to the Council and will be written off in the financial year.
- 9.4. The Council will not maintain any form of cash float. Any cash received by the Council will be deposited with the Council's bankers promptly. The origin of each receipt will be entered on the paying-in slip, or receipt where issued.
- 9.5. Personal cheques will not be cashed out of money held on behalf of the Council.
- 9.6. Where significant sums of cash are received regularly by the Council:
 - a) more than one person will be present when the cash is counted;
 - b) there will be a reconciliation or another appropriate form of control such as ticket issues.

10. Loans

- 10.1. All borrowing will be in the name of the Council.
- 10.2. The Council will approve the terms and purpose of any application for borrowing. The application for borrowing approval, and subsequent arrangements for the loan may not be delegated to a Committee.
- 10.3. Any financial arrangement which does not require formal borrowing approval from the Secretary of State (such as hire purchase or leasing of tangible assets) will be approved by resolution of the Council. In each case, a report in writing will be provided to the Council in respect of value for money for the proposed transaction.

11. Grants

- 11.1. Grants to be made in the name of the Council will be approved by the Council or a Committee:
 - a) subject to any limits set by the Council; and
 - b) in accordance with any policy statement approved by the Council.
- 11.2. Grants will be subject to the approval thresholds stated at out at paragraph 14.6 of these Regulations, but any grant of more than £5,000 will be authorised only by resolution of the Council.

12. Micro Grants

- 12.1. A Councillor may award a grant to a beneficiary within the Stanway Parish.
- 12.2. The minimum individual grant is £50 and the total amount available to each Councillor each year for the three financial years ending 31 March 2026 is £300.
- 12.3. Two or more Councillors may combine their individual allowance to create a larger grant (always subject to the individual £300 allowance for each Councillor).
- 12.4. For grants of up to £200 the Councillor will complete a short form providing details of the amount of the grant, the beneficiary and purpose.
- 12.5. For grants of more than £200 the beneficiary must complete a formal application form.
- 12.6. For grants of more than £1,000 the beneficiary must also provide the previous year's financial accounts.
- 12.7. Payment may be made (but not by cash) subject the process set out in section 15 of these Regulations.
- 12.8. Alternatively, payment may be made directly to an independent supplier of goods or services provided the supplier has no personal or business relationship with the beneficiary or, if relevant, the beneficiary's members.
- 12.9. The Council's Code of Conduct applies at all times to ensure complete transparency and impartiality in the award of grants. Each Councillor is responsible for the probity of any grant initiated by him/her.
- 12.10. A list, with details of the grants awarded by each Councillor, will be published on the Council's website, with a running balance of funds still available.
- 12.11. Application forms will be available to download from the Council's website.

12.12. In all cases, the Clerk will be the sole arbiter as to the suitability of any grant and their decision is final and binding.

13. Payments to members of staff

- 13.1. Salaries, other emoluments and terms of conditions of employment are matters reserved for the Staffing Committee.
- 13.2. Gross and net payments to members of staff will be calculated in accordance with payroll records and the rules of PAYE and National Insurance in force at the time and will be made on the appropriate dates stipulated in employment contracts.
- 13.3. Payment of deductions such income tax, National Insurance and pension contributions, or similar statutory or discretionary deductions will be made in accordance with:
 - a) the payroll records;
 - b) the rules of PAYE and National Insurance; and
 - c) the pension scheme administrator’s rules,
 as in force at the time.
- 13.4. The total of such payments in each calendar month will be reported alongside the other payments as set out in paragraph 15.8 of these Regulations.

14. Authority to spend (excluding staff costs and grants)

- 14.1. This section 14 of these Regulations does not apply to:
 - a) salaries and other emoluments;
 - b) employers’ National Insurance contributions;
 - c) employers’ pension contributions;
 - d) grants made by the Council; and
 - e) Micro Grants,
 for which there are separate authorisation procedures described in these Regulations.
- 14.2. Expenditure will not be authorised unless the Council has the statutory legal power to incur such expenditure.
- 14.3. Expenditure will not be authorised that exceeds the budget for that cost code, other than by resolution of the Council.
- 14.4. Capital expenditure will not be authorised unless adequate funds have been secured from grants, loans or a combination of both.
- 14.5. Contracts for the supply of goods or services will not be disaggregated to circumvent the authority thresholds imposed by these Regulations.

14.6. Expenditure will be authorised, subject to the authority thresholds in the following table.

Expenditure	Required authority
£10,000 or more	Resolution of the Council.
£2,500 to £9,999	Resolution of a duly delegate Committee.
£500 to £2,499	The Clerk in consultation with the Chair of the Council or the Chair of a duly delegated Committee.
Up to £499	The Clerk or the Deputy Clerk in the necessary discharge or their respective duties.
Up to £250	Any other member of staff in the necessary discharge of their duties.

- 14.7. Notwithstanding the thresholds stated at paragraph 14.6 of these Regulations, the Clerk may authorise expenditure of up to £2,500 which, in their reasonable opinion, is necessary to prevent an inevitable interruption to the performance of the Council's statutory duties. Notwithstanding the prohibition stated a paragraph 14.3 of these regulations, such vital expenditure may be incurred regardless of any budgetary provision. The Clerk will report such vital expenditure to the Chair of the Council as soon as reasonably practicable and to the Council as soon as reasonably practicable thereafter.
- 14.8. Authorisation to incur expenditure by:
- a) the Council or a Committee will be recorded in the minutes of the meeting at which the resolution was made; and
 - b) a member of staff will be recorded in an email to the RFO.
- In all cases, the minutes or email will record the statutory duty or statutory authority upon which the decision to incur expenditure was based.
- 14.9. All goods and services will be necessary to the Council's operations and will represent value for money.
- 14.10. All invitations to tender and requests for proposals issued by the Council will:
- a) be subject to Standing Order 30;
 - b) comply with the procurement procedures as determined by the Council from time to time.
- 14.11. The Council is not obliged to accept the lowest or any tender, priced proposal, quotation or estimate.
- 14.12. All supplies of goods or services will be subject to a written agreement between the Council and the supplier which sets out, as a minimum:
- a) the goods or services to be supplied;
 - b) the value of the goods or services; and
 - c) the payment terms.
- 14.13. The type of written agreement and the level of detail will be appropriate for the value of the goods or services. At a simplest it may be an exchange of correspondence whereas a lengthier agreement may be necessary for higher value goods or services or more complex supplies.

15. Procedures for payments

- 15.1. Invoices for payment will:
- a) be delivered in good time to meet payment terms;
 - b) be for expenditure properly authorised in accordance with section 14 of these Regulations;
 - c) be for goods or services that have been delivered;
 - d) in the case of payments in advance or on account, be strictly in accordance with the terms of a written agreement with the payee;
 - e) if the payee is VAT registered business, be a 'VAT Invoice' as defined in Schedule 11 of the Value Added Tax Act 1994; and
 - f) not be a disputed invoice.
- 15.2. Liability to make a payment that is not evidenced by an invoice (for example, salaries and out-of-pocket expenses) will be evidenced in writing, demonstrating liability for expenditure was properly authorised in accordance with section 11, 12 and/or 14 of these Regulations.
- 15.3. Payments will be made only to payees whose bank details have been verified using the Confirmation of Payee name checking service.
- 15.4. Payments may be made by direct debit or standing order, provided the use of a direct debit or standing order is authorised by resolution of the Council at least every two years.
- 15.5. Payments may be made by electronic bank transfer (including BACS, CHAPS or Faster Payments), provided the use of electronic bank transfer is authorised by resolution of the Council at least every two years.

- 15.6. Any cheque, standing order, direct debit instruction, electronic bank transfer or any other instruction for payment for a sum greater than £500 will be signed or otherwise authorised by two persons, at least one of whom will be a Councillor. Payment instructions for sums of up to and including £500 may be authorised by one person.
- 15.7. A Councillor or member of staff who is a bank signatory, having a connection by virtue of family or business relationships with the beneficiary of a payment, will not be a signatory to the payment in question.
- 15.8. Regardless of the method of payment, all payments will be reported to the Council at least monthly.
- 15.9. Copies of invoices, payment instructions and other records relating to payments will be retained for a period of at least six years and will be available for inspection by any Councillor.

5

Stanway

Parish Council



STANDING ORDERS

Issued: December 2020
Revision 2: May 2023

Reviewed: May 2022 Changes denoted by *

Reviewed: May 2023 Changes denoted by *

Next Review due: May 2024

How to use standing orders

Standing Orders are the written rules of a local Council. They are used to confirm a Council's internal organization, administrative and procurement procedures and procedural matters for meetings. They are not the same as the policies of a Council but they may refer to them. A local Council must have standing orders for the procurement of contracts.

Meetings of full Council, Councillors, the Responsible Financial Officer and Proper Officer are subject to many statutory requirements. A Council should have Standing Orders to confirm those statutory requirements. A Council should have Standing Orders to control the number, place, quorum, notices and other procedures for Committee and Sub-Committee meetings because these are subject to fewer statutory requirements. If it does not, Committees and Sub-Committees may adopt their own Standing Orders.

Standing Orders that are in bold type contain statutory requirements. It is recommended that Councils adopt them without changing them. Other model Standing Orders not in bold are designed to help Councils operate effectively but do not contain statutory requirements so they may be adopted as drafted or amended to suit a Council's needs. For convenience, the word "Councillor" is used in Standing Orders and includes a non-Councillor with or without voting rights unless otherwise stated.

~~The Standing Orders do not include 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 Responsible Financial Officer.~~

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Standing Orders of Stanway Parish Council

1. Rules of debate at meetings

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

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iii.	to make a point of order;
iv.	to give a personal explanation; or
v.	in exercise of a right of reply.
p	During the debate of a motion, a Councillor may interrupt only on a point of order or a personal explanation and the Councillor who was interrupted shall stop speaking. A Councillor raising a point of order shall identify the standing order which he considers has been breached or specify the other irregularity in the proceedings of the meeting he is concerned by.
q	A point of order shall be decided by the Chairman of the meeting and his decision shall be final.
r	When a motion is under debate, no other motion shall be moved except:
i.	to amend the motion;
ii.	to proceed to the next business;
iii.	to adjourn the debate;
iv.	to put the motion to a vote;
v.	to ask a person to be no longer heard or to leave the meeting;
vi.	to refer a motion to a Committee or Sub-Committee for consideration;
vii.	to exclude the public and press;
viii.	to adjourn the meeting; or
ix.	to suspend particular standing order(s) excepting those which reflect mandatory statutory requirements.
s	Before an original or substantive motion is put to the vote, the Chairman of the meeting shall be satisfied that the motion has been sufficiently debated and that the mover of the motion under debate has exercised or waived his right of reply.
t	Excluding motions moved understanding order 1(r) above, the contributions or speeches by a Councillor shall relate only to the motion under discussion and shall not exceed 3 minutes without the consent of the Chairman of the meeting.
2. Disorderly conduct at meetings	
a	No person shall obstruct the transaction of business at a meeting or behave offensively or improperly. If this standing order is ignored, the Chairman of the meeting shall request such person(s) to moderate or improve their conduct.
b	If person(s) disregard the request of the Chairman of the meeting to moderate or improve their conduct, any Councillor or the Chairman of the meeting may move that the person be no longer heard or 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) above is ignored, the Chairman of the meeting may take further reasonable steps to restore order or to progress the meeting. This may include temporarily suspending or closing the meeting.


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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 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 During the time set aside for public forum, members of the public may ask the Council a question on any matter relating to the Parish of Stanway.

f The period of time designated for public participation at a meeting in accordance with standing order 3(e) above shall not exceed 15 minutes unless directed by the Chairman of the meeting.


g Subject to standing order 3(f) above, a member of the public shall not speak for more than 5 minutes. Members of the public may ask one question, and not ask another until all others wishing to ask a question have been permitted to do so.


h In accordance with standing order 3(e) above, a question shall not require a response at the meeting nor start a debate on the question. The Chairman of the meeting may direct that a written or oral response be given.

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- i A person shall raise his hand when requesting to speak and, at meetings of the Full Council, stand when speaking (except when a person has a disability or is likely to suffer discomfort). The Chairman of the meeting may at any time permit a person to be seated when speaking.
- j A person who speaks at a meeting shall direct his comments to the Chairman of the meeting.
- k Only one person is permitted to speak at a time. If more than one person wants to speak, the Chairman of the meeting shall direct the order of speaking.




  **l Members of the public are permitted to film or record Council meetings, to which they are permitted access, in a non-disruptive manner and in accordance with the Council's agreed Protocol. The Chairman of the meeting has the authority to stop a meeting and take appropriate action if any recording is deemed to be disruptive.**

  **m 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.**

 **n Subject to standing orders which indicate otherwise, anything authorised or required to be done by, to or before the Chairman may in his absence be done by, to or before the Deputy Chairman.**

 **o The Chairman, if present, shall preside at a meeting. If the Chairman is absent from a meeting, the Vice-Chairman, if present, shall preside. If both the Chairman and the Vice-Chairman are absent from a meeting, a Councillor as chosen by the Councillors present at the meeting shall preside at the meeting.**

   **p Subject to a meeting being quorate, all questions at a meeting shall be decided by a majority of the Councillors with voting rights present and voting.**

   **q The Chairman of a meeting may give an original vote on any matter put to the vote, and in the case of an equality of votes may exercise his casting vote whether or not he gave an original vote.**
See standing orders 5(i) and (j) below for the different rules that apply in the election of the Mayor at the annual meeting of the Council.

r 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 to show whether each Councillor present and voting gave his vote for or against that

question. Such a request shall be made before moving on to the next item of business on the agenda.

- s 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 present and apologies for absence;
 - iii. interests that have been declared by Councillors and non-Councillors with voting rights;
 - iv. whether a Councillor or non-Councillor with voting rights left the meeting when matters that they held interests in were being considered;
 - v. if there was a public participation session; and
 - vi. the resolutions made.



- t **A Councillor or a non-Councillor with voting rights who has a disclosable pecuniary interest or another interest as set out in the Council's code of conduct in a matter being considered at a meeting is subject to statutory limitations or restrictions under the code on his right to participate and vote on that matter.**



- u **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) below for the quorum of a Committee or Sub-Committee meeting.*



- v **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.

- w A meeting shall not exceed a period of two-and-a-half hours unless the Council, or Committee agree to extend the meeting time.

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 appointed substitute members (with full voting rights but only when formally appointed to a specific meeting) and also 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**

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	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 full 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) above, appoint and determine the terms of office of Members of such a Committee;
v.	shall, after it has appointed the Members of a standing Committee, defer the appointment of the Chairman and Vice-Chairman to the standing Committee;
vi.	shall permit a standing Committee, to appoint its own Chairman at the first meeting of the Committee;
vii.	shall determine the place, notice requirements and quorum for a meeting of a Committee and a Sub-Committee which shall be no less than three;
viii.	shall determine if the public may participate at a meeting of a Committee;
ix.	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;
x.	shall determine if the public may participate at a meeting of a Sub-Committee that they are permitted to attend; and
xi.	may dissolve a 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 new Councillors elected take office.
b	In a year which is not an election year, the annual meeting of a Council shall be held on such day in May as the Council may direct.
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 directs.
e	The first business conducted at the annual meeting of the Council shall be the election of the Chairman and Vice-Chairman of the Council.
f	The Chairman, unless he has resigned or becomes disqualified, shall continue in office and preside at the annual meeting until his successor is elected at the next annual meeting of the Council.
g	The Vice-Chairman unless he resigns or becomes disqualified, shall hold office until immediately after the election of the Chairman at the next annual meeting of the Council.
h	In an election year, if the current Chairman has not been re-elected as a member of

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	the Council, he shall preside at the meeting until a successor Chairman has been elected. The current Chairman shall not have an original vote in respect of the election of the new Chairman but must give a casting vote in the case of an equality of votes.
i	In an election year, if the current Chairman has been re-elected as a member of the Council, he shall preside at the meeting until a new Chairman has been elected. He may exercise an original vote in respect of the election of the new Chairman and must give a casting vote in the case of an equality of votes.
j	Following the election of the Chairman and Vice-Chairman of the Council at the annual meeting of the Council, the business of the annual meeting shall, unless deferred (by formal vote or by custom) to a meeting later in the civic year to allow more detailed evaluation, include:
i.	In an election year, delivery by the Chairman and Councillors of their acceptance of office forms unless the Council resolves for this to be done at a later date. In a year which is not an election year, delivery by the Chairman of his acceptance of office form unless the Council resolves for this to be done at a later date;
ii.	Confirmation of the accuracy of the minutes of the last meeting of the Council;
iii.	Receipt of the minutes of the last meeting of a Committee including Chairman's explanation and pertinent questions to the Chairman;
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 above;
ix.	Review and adoption of appropriate standing orders and financial regulations ;
x.	Review of arrangements, including any charters and agency agreements, with other local authorities and review of contributions made to expenditure incurred by other local authorities;
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 assets including buildings and office equipment;
xiv.	Confirmation of arrangements for insurance cover in respect of all insured 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 procedures for handling requests made under the Freedom of Information Act 2000 and the Data Protection Act 1998;
xviii.	Review of the Council's policy for dealing with the press/media; and
xix.	Determining the time and place of ordinary meetings of the full Council up to and including the next annual meeting of full Council.

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6. Extraordinary meetings of the Council and Committees and Sub-Committees

- a The Chairman may convene an extraordinary meeting of the Council at any time.
- b If the Chairman does not or refuses to 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 must be signed by the two Councillors.
- c The Chairman of a Committee or a Sub-Committee may convene an extraordinary meeting of the Committee or the Sub-Committee at any time.
- d If the Chairman of a Committee or a Sub-Committee does not or refuses to call an extraordinary meeting within 7 days of having been requested by to do so by 2/3rds of the Members of the Committee or the Sub-Committee, any 3 Members of the Committee and the Sub-Committee may convene an extraordinary meeting of a Committee and 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 9 Councillors to be given to the Proper Officer in accordance with standing order 9 below, or by a motion moved in pursuance of the recommendation of a Committee or a Sub-Committee. In the event the original motion cannot be enacted because of some lawful impediment, then the matter shall be reported to Council for the resolution to be reversed without requiring a minimum number of signatories
- b When a motion moved pursuant to standing order 7(a) above has been disposed of, no similar motion may be moved within a further six months.

8. Voting on appointments

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

9. Motions for a meeting that require written notice to be given to the Proper Officer

- a A motion shall relate to the responsibilities of the meeting which it is tabled for and in any

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	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 7 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) above, 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) above is not clear in meaning, the motion shall be rejected until the mover of the motion resubmits it in writing to the Proper Officer at least 7 clear days before the meeting so that it can be understood.
e	If the wording or subject of a proposed motion is considered improper, the Proper Officer shall consult with the Chairman of the forthcoming meeting or, as the case may be, the Councillors who have convened the meeting, to consider whether the motion shall be included in the agenda or rejected.
f	Subject to standing order 9(e) above, 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 in a book for that purpose and numbered in the order that they are received.
h	Motions rejected shall be recorded in a book for that purpose with an explanation by the Proper Officer for their 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 sensitive 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

requirements);

xvi. to adjourn the meeting; or

xvii. to close a meeting.

11. Handling confidential or sensitive information

- a The agenda, papers that support the agenda and the minutes of a meeting shall not disclose or otherwise undermine confidential or sensitive information which for special reasons would not be in the public interest.
- b Councillors and staff shall not disclose confidential or sensitive information which for special reasons would not be in the public interest.

12. Draft minutes

- 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) above.
- c The accuracy of draft minutes, including any amendment(s) made to them, shall be confirmed by resolution and shall be signed by the Chairman of the meeting and stand as an accurate record of the meeting to which the minutes relate.
- d If the Chairman of the meeting does not consider the minutes to be an accurate record of the meeting to which they relate, he shall sign the minutes and include a paragraph in the following terms or to the same effect:
“The Chairman of this meeting does not believe that the minutes of the meeting of the () held on [date] in respect of () were a correct record but his view was not upheld by the meeting and the minutes are confirmed as an accurate record of the proceedings.”
- e Upon 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(t) above.

- a All Councillors and non-Councillors with voting rights shall observe the code of conduct adopted by the Council.
- b Unless he has been granted a dispensation, a Councillor or non-Councillor with voting rights shall withdraw from a meeting when it is considering a matter in which he has a disclosable pecuniary interest. He may return to the meeting after it has considered the

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	matter in which he had the interest.
c	Unless he has been granted a dispensation, a Councillor or non-Councillor with voting rights shall withdraw from a meeting when it is considering a matter in which he has another interest if so required by the Council's code of conduct. He may return to the meeting after it has considered the matter in which he had the interest.
d	Dispensation requests shall be in writing and submitted to the Proper Officer as soon as possible before the meeting, or failing that, at the start of the meeting for which the dispensation is required.
e	A decision as to whether to grant a dispensation shall be made by the Proper Officer 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) above, dispensations requests 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 .
h	A dispensation may be granted in accordance with standing order 13(e) above if having regard to all relevant circumstances the following applies:
a.	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 or
b.	granting the dispensation is in the interests of persons living in the Council's area or
c.	it is otherwise appropriate to grant a dispensation.
14. Code of conduct complaints	
a	Upon notification by the District Council that it is dealing with a complaint that a Councillor or non-Councillor with voting rights has breached the Council's code of conduct, the Proper Officer shall, subject to standing order 11 above, report this to the Council.
b	Where the notification in standing order 14(a) above relates to a complaint made by the Proper Officer, the Proper Officer shall notify the Chairman of this fact, and the Chairman shall nominate another staff member to assume the duties of the Proper Officer in relation to the complaint until it has been determined and the Council has agreed what action, if any, to take in accordance with standing order 14(d) below.
c	The Council may:
	i. provide information or evidence where such disclosure is necessary to progress an

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	investigation of the complaint or is required by law;
	ii. seek information relevant to the complaint from the person or body with statutory responsibility for investigation of the matter;
d	Upon notification by the District Council that a Councillor or non-Councillor with voting rights has breached the Council's code of conduct, the Council shall consider what, if any, action to take against him. Such action excludes disqualification or suspension from office.
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 and a Sub-Committee serve on Councillors a summons, by email, confirming the time, place and the agenda provided any such email contains the electronic signature and title of the Proper Officer; or, for individual Councillors who, at any time in writing to the Proper Officer, withdraw consent to receiving a summons by email, to serve on Councillors, by delivery or post at their residences, a signed summons confirming the time, place and the agenda.
ii.	give public notice of the time, place and agenda at least three clear days before a meeting of the Council or a meeting of a Committee or a Sub-Committee (provided that the public notice with agenda of an extraordinary meeting of the Council convened by Councillors is signed by them);
<i>See standing order 3(b) above for the meaning of clear days for a meeting of a full Council and standing order 3(c) above for a meeting of a Committee.</i>	
iii.	subject to standing order 9 above, include on the agenda all motions in the order received unless a Councillor has given written notice at least 7 days before the meeting confirming his withdrawal of it;
iv.	convene a meeting of full Council for the election of a new Chairman occasioned by a casual vacancy in his office;
v.	facilitate inspection of the minute book by local government electors;
vi.	receive and retain copies of byelaws made by other local authorities;
vii.	retain acceptance of office forms from Councillors;
viii.	retain a copy of every Councillor's register of interests;
ix.	assist with responding to requests made under the Freedom of Information Act 2000 and Data Protection Act 1998, in accordance with and subject to the Council's policies and procedures relating to the same;
x.	receive and send general correspondence and notices on behalf of the Council except where there is a resolution to the contrary;
xi.	manage the organisation, storage of, access to and destruction of information held by the Council in paper and electronic form;
xii.	arrange for legal deeds to be executed; <i>See also standing order 22 below.</i>
xiii.	arrange or manage the prompt authorisation, approval, and instruction regarding any

	payments to be made by the Council in accordance with the Council's financial regulations;
xiv.	record every planning application notified to the Council and the Council's response to the local planning authority;
xv.	refer a planning application received by the Council to the Chairman or in his absence Vice-Chairman of the Planning & Environment 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 Planning & Environment Committee;
xvi.	manage access to information about the Council via the publication scheme; and
xvii.	retain custody of the seal of the Council which shall not be used without a resolution to that effect. <i>See also standing order 22 below.</i>

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, but such appointment shall not confer on such staff member(s) the statutory duties or statutory authority of the 'Responsible Financial Officer'.

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 (England).~~

~~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.~~

~~ae~~ The 'Responsible Financial Officer' shall supply to each Councillor as soon as reasonably practicable after 30 June, 30 September and 31 December in each year a statement to summarise interim management accounts summarising:

i. the Council's ~~receipts-income~~ and ~~payments-expenditure during the preceding~~for each quarter;

ii. the Council's aggregate of receipts-income and payments-expenditure for the year to date;

iii. the balances held at the end of the preceding quarter ~~being reported; and~~

iv _____ and which includes a comparison with the budget for the financial year, ~~and~~ highlighting any actual ~~or potential~~ overspends.

~~bd~~ As soon as possible-reasonably practicable after the financial year end ~~at 31-March each year~~, the 'Responsible Financial Officer' shall provide:

i. to each Councillor ~~with~~ a statement summarising the Council's receipts-income and payments-expenditure for the last quarter and the financial year ~~to date for information;~~ and

ii. to the full Council the accounting statements for the year in the form ~~of Section 1 of the annual return, as required by proper practices, stipulated in~~ legislation for consideration and approval.

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~~ce~~ The ~~year-end~~ accounting statements for each financial year shall be prepared in accordance with legislation proper practices and applying the form of accounts determined by the Council (receipts and payments, or income and expenditure) for a year to 31 March. A completed draft annual return shall be presented to each Councillor before the end of the following month of May. The annual return of the Council, which is subject to external audit, including the annual governance statement, shall be presented to Council for consideration and formal approval before 30 June.

18. ~~Financial controls and p~~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.~~ procurement policies (subject to standing order 18(c) below) including the setting of values for different procedures where a contract has an estimated value of less than £25,000.

~~b~~ Financial regulations shall be reviewed regularly and at least annually for fitness of purpose.

~~ac~~ **Financial regulations shall confirm that aA proposed contract for the supply of goods, materials, services and the execution of works with an estimated value in excess of £25,000 shall be procured on the basis of a formal tender as summarised in standing order 18.(bd) below and must satisfy the requirements of the Public Contracts Regulations 2015 which include the use of the Contracts Finder website.**

~~bd~~ Subject to additional requirements in the financial regulations of the Council, ~~t~~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 (a~~i~~) the Council's specification (b~~ii~~) the time, date and address for the submission of tenders (c~~iii~~) the date of the Council's written response to the tender and (d~~iv~~) the prohibition on prospective contractors contacting Councillors or staff to encourage or support their tender outside the prescribed process;
- iii. the invitation to tender shall be advertised in a local newspaper and in any other manner that is appropriate;
- iv. tenders are to be submitted in writing in a sealed marked envelope addressed to the Proper Officer;

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Next Review due:

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v. tenders shall be opened by the Proper Officer in the presence of at least one Councillor after the deadline for submission of tenders has passed;

vi. tenders are to be reported to and considered by the appropriate meeting of the Council or a Committee or Sub-Committee with delegated responsibility.

ce Neither the Council, nor a Committee or a Sub-Committee with delegated responsibility for considering tenders, is bound to accept the lowest value tender.

df **Where the value of a public service or public supply contract is likely to exceed £164,176 or a public works contract is likely to exceed £4,104,394 (or other**

thresholds specified by the European Commission as confirmed by the Public Contracts Directive 2014/24/EU) the Council is required to observe the requirements of the Public Contracts Regulations 2015.

19. Handling staff matters

a A matter personal to a member of staff that is being considered by a meeting of Council OR the Staffing Sub-Committee is subject to standing order 11 above.

b All staff shall be provided with an annual appraisal.

c Any grievances by staff shall be considered in accord with the Council's adopted Grievance Procedure.

d Any persons responsible for all or part of the management of staff shall treat the written records of all meetings relating to their performance, capabilities, grievance or disciplinary matters as confidential and secure.

e The Council shall keep all written records relating to employees secure. All paper records shall be secured and locked and electronic records shall be password protected and encrypted.

f Only persons with line management responsibilities shall have access to staff records referred to in standing orders 19(d) and (e) above if so justified.

g Access and means of access by keys and/or computer passwords to records of employment referred to in standing orders 19(d) and (e) above shall be provided only to the Town Clerk and the Chairman of the Personnel Committee.

20. Requests for information

a Requests for information held by the Council shall be handled in accordance with the Council's policy in respect of handling requests under the Freedom of Information Act 2000 and the Data Protection Act 1998.

b Correspondence from, and notices served by, the Information Commissioner shall be referred by the Proper Officer to the Chairman of the Policy and Finance Committee. The said Committee shall have the power to do anything to facilitate compliance with the Freedom of Information Act 2000.

21. Relations with the press/media

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

22. Execution and sealing of legal deeds

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

a A legal deed shall not be executed on behalf of the Council unless authorised by a resolution.

b **Subject to standing order 22(a) above, any two Councillors may sign, on behalf of the Council, any deed required by law and the Proper Officer shall witness their signatures.**

23. Communicating with District and County 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 representing the area of the Council.

24. Restrictions on Councillor activities

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

25. Questions to the Chairman

At a meeting of Full Council, questions may be put by Councillors to the Chairman provided that seven days' notice has been given of the question. The Chairman may give an oral or written response at the meeting; any such written response to form part of the minutes of the meeting.

26. Presentations to Council

External organisations will be permitted, if invited, to make presentations to a meeting of the Council or a Committee.

The Parish Clerk, in conjunction with the Chairman or Chairman of the relevant Committee, will determine whether an organisation may make a presentation.

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Both Councillors and the public may be invited to question the presenter, subject to the existing rules on public participation.

27. Standing orders generally

a All or part of a standing order, except one that incorporates mandatory statutory 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 requirements, shall be proposed by a special motion, the written notice by at least 3 Councillors to be given to the Proper Officer in accordance with standing order 9 above.

c The Proper Officer shall provide a copy of the Council's standing orders to a Councillor as soon as possible after he has delivered his acceptance of office form.

d The decision of the Chairman of a meeting as to the application of standing orders at the meeting shall be final.

Background Papers

These papers include personal data, financial information and confidential information belonging to third parties which the Council does not have express permission to publish. Consequently, these papers are exempt from disclosure or inspection pursuant to the Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012, as amended, Standing Order 11, and Financial Regulation 21.6.

- 1. Invoices and other supporting paperwork**
- 2. Bank statements**