



PARBOLD PARISH COUNCIL

STANDING ORDERS

**ADOPTED FROM MODEL STANDING ORDERS 2018 FOR ENGLAND
(REVISED 2020)**

Meetings:

1.
 - (a) **Meetings of the Council shall be held, monthly, on the first Friday of the month at 7.30 pm in the evening unless the Council decides otherwise at a previous meeting.**
 - (b) **Smoking is not permitted at any meeting of the Council**
2. **The Statutory Annual Meeting (a) in an election year shall be held on the day when the Councillors take office, or within fourteen days thereafter (b) in a year, which is not an election year, it shall be held on any day in May.**
- 3 **The three other statutory meetings shall be held on the first Friday in September, November and March**
- 4 **Additional meetings shall be held at the Council's discretion.**
- 5 **Subject to standing order 6 a person who attends a meeting is permitted to report on the meeting whilst the meeting is open to the public. To "report" means to film, photograph, make an audio recording of meeting proceedings, use any other means to film, photograph, make an audio recording of meeting proceedings, use any other means for enabling persons not present to see or hear the meeting as it takes place or later or to report or to provide oral or written commentary about the meeting so by, to or before the Chairmen that the report or commentary is available as the meeting takes place or later to persons not present.**
- 6 **The Chairman of the Council, if present, shall preside at a meeting. If the Chairman is absent from the meeting, the Vice Chairman of the Council if present, shall preside.**
- 7 **Subject to standing orders which indicate otherwise, anything authorised or required to be done by, to or before the Chairman of the Council may in his absence be done by, to or before the Vice Chairman of the council.**

8. **The Chairman of the Council, if present, shall preside at a meeting. If the Chairman is absent from a meeting, the Vice-Chairman of the Council if 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.**
9. **Subject to a meeting being quorate, all questions at a meeting shall be decided by a majority of the councillors and non-councillors with voting rights present and voting.**
10. **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**
11. **The Chairman of the Council may convene an extraordinary meeting at any time.**
12. **If the Chairman of the Council does not call an extraordinary meeting of the Council within 7 days of having been requested in writing to do so by 2 councillors, any 2 councillors may convene an extraordinary meeting of the Council. The public notice giving the time, place and agenda for such a meeting shall be signed by the 2 councillors.**

13. Proper Officer

Where a statute, regulation or order confers functions or duties on the Proper Officer of the Council in the following cases, s/he shall be the Clerk:-

- (a) **To receive declarations of acceptance of office.**
- (b) **To receive and record notices disclosing pecuniary interests.**
- (c) **To receive and retain plans and documents**
- (d) **To sign notices or other documents on behalf of the Council**
- (e) **To receive copies of byelaws made by Parish/Borough Council**
- (f) **To sign summonses to attend meetings of the Council**

In any other case the Proper Officer shall be the person nominated by the Council and in default of nomination, the Clerk.

14. The Proper Officer shall:

- **at least three clear days before a meeting of the council, a committee or a sub-committee,**
- **serve on councillors by delivery or post at their residences or by email authenticated in such manner as the Proper Officer thinks fit, a signed summons confirming the time, place and the agenda, and**
- **Provide, in a conspicuous place, public notice of the time, place and agenda (provided that the public notice with agenda of an extraordinary meeting of the Council convened by councillors is signed by them).**

Quorum

15. Minimum of 3 when Membership is 9 or less and 4 when Membership is 10

If a quorum is not present when the Council meets or if during a meeting the number of Councillors present and not debarred by reason of a declared pecuniary interest falls below the quorum, no business shall be transacted and the meeting shall be closed. The business not transacted at that meeting shall be transacted at the next meeting or on such other days as the Chairman may fix.

16. Voting

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

If the person presiding at the annual meeting would have ceased to be a Member of the Council but for the statutory provisions which preserve the Membership of the Chairman and Vice-Chairman until the end of their term of office s/he may not give an original vote in an election for Chairman.

The person presiding must give a casting vote whenever there is an equality of votes in an election for Chairman.

17. Order of Business

In an election year Councillors should execute Declarations of Acceptance of Office in each other's presence, or in the presence of a Proper Officer previously authorised by the Council to take such declaration, before the annual meeting commences.

At each Annual Meeting the first business shall be:-

- a. To elect a Chairman.
- b. To receive the Chairman's declaration of acceptance of office or, if not then received, to decide when it shall be received.
- c. In the ordinary year of election of the Council to fill any vacancies left unfilled at the election by reason of insufficient nominations.
- d. To decide when any declarations of acceptance of office which have not been received as provided by law shall be received.
- e. To elect a Vice-Chairman.
- f. To appoint committees.
- g. To consider the payment of any subscriptions falling to be paid annually.
- h. To inspect any deeds and trust instruments in the custody of the Council: and shall thereafter follow the order set out in Standing Order 19.

At every meeting other than the Annual Meeting the first business shall be to appoint a Chairman if the Chairman and Vice-Chairman be absent and to receive such declarations of office (if any) as are required by law to be made, or if not then received to decide when they shall be received.

18. In every year not later than the meeting at which the estimates for the next year are settled the Council shall review the pay and conditions of service of existing employees.

19. After the first business has been completed, the order of business, unless the Council otherwise decides on the ground of urgency shall be as follows:

- i. To read and consider the Minutes: provided that if a copy has been circulated to each Member not later than the day of issue of the summons to attend the meeting, the Minutes may be taken as read.
- j. After consideration to approve the signature of the Minutes by the person presiding as a correct record.
- k. To deal with business expressly required by statute to be done.
- l. To dispose of business, if any, remaining from the last meeting.
- m. To receive such communication as the person presiding may wish to lay before the Council.
- n. To answer questions from Councillors.
- o. To receive and consider reports and minutes of committees.
- p. To receive and consider reports from officers of the Borough Council.
- q. To authorise the signing of documents for payment.
- r. To consider resolutions or recommendations in the order in which they have been notified.
- s. Any other business specified in the summons.

20. Resolutions moved on notice

- A motion to vary the order of business on the grounds of urgency:-
- (a) may be proposed by the Chairman or by any other Member and if proposed by the Chairman, may be put to the vote without being seconded, and
 - (b) shall be put to the vote without discussion.

- i. Except as provided by these Standing Orders, no resolution may be moved unless the business to which it relates has been put on the Agenda by the Clerk or the mover has given notice in writing of its terms and has delivered the notice to the Clerk at least ten clear days before the next meeting of the Council.
- ii. The Clerk shall date every notice of resolution or recommendation when received by him/her, shall number each notice in order in which it was received and shall enter it on the next meeting Agenda.
- iii. The Clerk shall insert in the summons (Agenda) for every meeting all notices of motion or recommendation properly given in the order in which they have been received unless the Member giving notice of the motion has stated in

writing that he/she intends to move at some later meeting or that he/she withdraws it.

- iv. If a resolution or recommendation specified in the summons is not moved by the Member who gave notice of it or by any other Member, it shall, unless postponed by the Council, be treated as withdrawn and shall not be moved without fresh notice.
- v. If the subject matter of a resolution comes within the province of a committee of the Council, it shall, upon being moved and seconded, stand referred without discussion to such committee or to such other committee as the Council may determine for report; provided that the Chairman, if s/he considers it to be a matter of urgency, may allow it to be dealt with at the meeting at which it was moved.
- vi. Every resolution or recommendation shall be relevant to some subject over which the Council has power or which affects its area.

21. Resolutions made without notice

Resolutions dealing with the following matters may be moved without notices:-

- (a) To appoint a Chairman of the meetings.
- (b) To correct the Minutes.
- (c) To approve the Minutes.
- (d) To alter the order of business.
- (e) To proceed to the next business.
- (f) To close or adjourn the debate.
- (g) To refer a matter to a committee.
- (h) To appoint a committee or any Members thereof.
- (i) To adopt a report.
- (j) To authorise documents.
- (k) To amend a resolution.
- (l) To give leave to withdraw a resolution or an amendment.
- (m) To extend the time limit for speeches.
- (n) To exclude the public.
- (o) To silence or eject from the meeting a Member named for misconduct.
- (p) To invite a Member having interest in the subject matter under debate to remain.
- (q) To give the consent of the Council where such consent is required by these Standing Orders.
- (r) To suspend any Standing Order (see order below).
- (s) To adjourn the meeting.
- (t)

22. Questions

A Member may ask the Chairman or the Clerk any question concerning the business of the Council, providing notice of the question has been given to the person to whom it is addressed before the meeting begins.

- vii. No questions not connected with business under discussion shall be asked except during the part of the meeting set aside for questions.
- viii. Every question shall be put and answered without discussion.
- ix. A person to whom a question has been put may decline to answer.

23. Rules of Debate

No discussion shall take place upon the minutes except upon their accuracy. Corrections to the minutes shall be made by resolution and must be initiated by the Chairman.

- (a) A resolution or amendment shall not be discussed unless it has been proposed, proper notice given and information relating to the matter has been included in the Briefing Notes.
- (b) A Member shall direct his/her speech to the question under discussion or to a personal explanation or to a question of order.
- (c) An amendment shall be either:-
 - (i) To leave out words
 - (ii) To leave out words and insert or add others
 - (iii) To insert or add words
- (d) An amendment be carried, the resolution, as amended, shall take the place of the original resolution and shall become the resolution upon which any further amendment may be moved.
- (e) A further amendment shall not be moved until the Council has disposed of every amendment previously moved.
- (f) A Member, other than the mover of a resolution, shall not, without leave of the Council, speak more than once on any resolution except to move an amendment or further amendment, or on an amendment, or on a point of order, or in personal explanation, or to move closure.
- (g) A Member may rise to make a point of order or a personal explanation. A Member rising for these purposes shall be heard forthwith. A personal explanation shall be confined to some material part of a former speech by him/her, which may have been misunderstood.
- (h) A motion or amendment may be withdrawn by the proposer with the consent of the Council, which shall be signified without discussion, and no Member may speak upon it after permission has been asked for its withdrawal unless such permission has been refused.
- (i) When a resolution is under debate no other resolution shall be moved except the following:-
 - (i) To amend the resolution
 - (ii) To proceed to the next business
 - (iii) To adjourn the debate
 - (iv) That the question now be put
 - (v) That a Member named be not further heard
 - (vi) That a Member named do leave the meeting
 - (vii) That the resolution be referred to a committee
 - (viii) To exclude the public and press
 - (ix) To adjourn the meeting

24.

- (a) The ruling of the Chairman on a point of order or on the admissibility of a personal explanation shall not be discussed.
- (b) Members shall address the Chairman
- (c) Whenever a Chairman rises during a debate all the Members shall be seated and silent.

25. Closure

At the end of any speech a Member may, without comment move “that the question may now be put”, “that the debate be now adjourned” or “that the Council do now adjourn”, if such a motion is seconded the Chairman shall put the motion but, in the case of a motion “to put the question”, only if s/he is of the opinion that the question before the Council has been sufficiently debated. If the motion “that the question be now put” is carried, he/she shall call upon the mover to exercise or waive his/her right of reply and shall put the question immediately after that right as being exercised or waived. The adjournment of a debate or of the Council shall not prejudice the mover’s right of reply at the resumption. *(Note: Where a meeting is adjourned the subsequent proceedings are part of the original meeting and no new notices or agendas need to be issued except a notification to Members not present of the date of the continuation of the meeting).*

26. Disorderly Conduct

- (a) No Member shall at a meeting persistently disregard the ruling of the Chairman, wilfully obstruct business, or behave irregularly, offensively, improperly or in such a manner as to scandalise the Council or bring it into contempt or ridicule.
- (b) If, in the opinion of the Chairman, a Member has broken the provisions of paragraph (a) of this Order, The Chairman shall express that opinion to the Council and thereafter any Member may move that the Member named be no longer heard or that the Member named do leave the meeting, and the motion, if seconded, shall be put forthwith and without discussion.
- (c) If either of the motions mentioned in paragraph (b) is disobeyed, the Chairman may suspend the meeting or take such further steps as may reasonably be necessary to enforce them.
- (d) **Upon notification by the Borough 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.**

27. Right of Reply

The mover of a resolution shall have a right to reply immediately before the resolution is put to the vote. If an amendment is proposed the mover of the amendment shall be entitled to reply immediately before the amendment is put to the vote. A Member exercising a right of reply shall not introduce new matter. After the right of reply has been exercised or waived, a vote shall be taken without further discussion.

28. Alteration of Resolution

A Member may, with the consent of his/her seconder, move amendments to his/her own resolution.

29. Rescission of Previous Resolution

- (a) A decision (whether affirmative or negative) of the Council shall not be reversed within six months except either by special resolution, the written notice whereof bears the names of at least 6 Members of the Council, or be a resolution moved in pursuance of a report or recommendation of a Committee.
- (b) When a special resolution or any other resolution moved under the provisions of paragraph (a) of this Order has been disposed of, no similar resolution may be moved within a further six months.

30. Voting on Appointments

Where more than two persons have been nominated for any position to be filled by the Council and of the votes given there is not an absolute majority in favour of any one person, the name of the person having the least number of votes shall be struck off the list and a fresh vote taken, and so on until a majority of votes is given in favour of one person.

31. Discussions and Resolutions Affecting Employees of the Council

If at a meeting there arises any questions relating to the appointment, conduct, promotion, dismissal, salary or conditions of service, of any person employed by the Council, it shall not be considered until the Council or committee (as the case may be) has decided on whether or not the public shall be excluded. (*see Standing Order number 58*).

32. Expenditure

Orders for the payment of money shall be authorised by resolution of the Council and cheques or online authorisations for payment shall be signed or completed by two signatories to the account. Internet banking instructions must be authorised by resolution of the Council in meeting.

33. Committees and Sub-Committees

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

The members of a committee may include non-councillors unless it is a committee which regulates and controls the finances of the Council. Unless the Council determines otherwise, all the members of an advisory committee and a sub-committee of the advisory committee may be non-councillors.

The Council

- (a) Shall not appoint any Member of a committee so as to hold office later than the next Annual Meeting.
- (b) May appoint persons other than Members of the Council to any Committee; and
- (c) May subject to the provisions of this Order at any time dissolve or alter the Membership of a committee.
- (d) The Chairman and Vice-Chairman ex officio shall be Members of every committee.
- (e) Every committee shall at its first meeting before proceeding to any other business, elect a Chairman and may elect a Vice-Chairman who shall hold office until the next Annual Meeting of the Council, and shall settle its programme of meetings for the year.
- (f) The Chairman of a committee or the Chairman of the Council may summon an additional meeting of that committee at any time. An additional meeting shall also be summoned on the requisition in writing of not less than a quarter of the Members of the committee. The summons shall set out the business to be conducted at the special meeting and no other business shall be transacted at that meeting.
- (g) Except where ordered by the Council the quorum of a committee shall be one half of its Members.
- (h) The Standing Orders on rules of debate and the Standing Orders on interests of Members in contracts and other matters shall apply to committee meetings.
- (i) All business discussed at Committee level must be reported to the full Council in order that they may make any necessary decisions.

34. Accounts and Financial Statement

- (a) Except as provided in paragraph (b) of this Standing Order or by statute, all accounts for payment and claims upon the Council shall be laid before the Council.
- (b) Where it is necessary to make a payment before it has been authorised by the Council such payment shall be certified as to its correctness and urgency by the Proper Officer for payments with the approval of the Chairman or Vice-Chairman of the Council up to a maximum of **£750.00**.
- (c) All payments ratified under sub-paragraph (b) of this Standing Order shall be separately included in the next schedule of payments laid before the Council.
- (d) The Clerk shall supply to each Member at the ordinary meeting next after the end of the Financial Year a statement of receipts and payments.
- (e) The Council shall approve written estimates for the coming Financial Year at its meeting in the month of March.

(f) If any Member has any interest, direct or indirect, within the meaning of section 94-95 of the Local Government Act 1972, in any contract, proposed contract or other matter, he/she shall, while it is under consideration by the Council, withdraw from the meeting unless the interest is trivial in the manner described in section 97 (5) or :-

1. The disability imposed upon him by those sections has been removed by the Borough Council; or
2. The Council invite him to remain; or
3. The contract, proposed contract or other matter is under consideration as part of the report of a committee and is not itself the subject of debate.

35 The Clerk shall record in a book to be kept for the purpose, particulars of any notice given by any Member or any office of the Council of an interest in a contract, and the book shall be available for inspection by any Member.

36 If any Member has a non-pecuniary interest within the ambit of the National Code of Local Government Conduct he/she shall declare it and may be under certain circumstances be invited to withdraw from the meeting.

37. If a candidate for any appointment under the Council is to his/her knowledge related to any Member of, or of the holder of any office under the Council, he/she and the person to whom he/she is related shall disclose the relationship in writing to the Clerk and/or Chairman. A candidate who fails so to do shall be disqualified for such appointment, and if appointed, may be dismissed without notice. The Clerk shall report to the Council or to the appropriate committee any such disclosure. Where relationship to a Member is disclosed Standing Order 53 shall apply. The Clerk shall make known the purport of this Standing Order to every candidate.

38. Canvassing of Members of the Council directly or indirectly, for any appointment under the Council shall disqualify the candidate for such appointment. The Clerk shall make known the purport of this sub-paragraph to every candidate.

39. A Member of the Council shall not solicit for any person any appointment

- (a) may be proposed by the Chairman or by any other Member and if proposed by the Chairman, may be put to the vote without being seconded, and
- (b) shall be put to the vote without discussion

40. Inspection of Documents

A Member may for the purpose of his/her duty as such (but not otherwise), inspect any document in possession of the Council, and if copies are available shall, on request be supplied for the like purpose with a copy.

All Minutes kept by the Council shall be open for the inspection of any Member of the Council.

41. Unauthorised Activities

No Member of the Council shall in the name of or on behalf of the Council

- (a) **Inspect any lands of premises which the Council has a right or duty to inspect; or**
- (b) **Issue orders, instructions, and directions unless authorised to do so by the Council.**
- (c) **Any Member of the Council who receives in the course of their official duties any gifts in excess of £25.00 in value should disclose it to the Clerk at the next meeting of the Council.**

42. Admission of the Public and Press to Meetings.

Ordinarily, the public shall be admitted to all meetings of the Council. The Council may however, temporarily exclude the public by means of the following resolution:- “That in view of the (special) (confidential) nature of the business about to be transacted, it is advisable in the public interest that the public be temporarily excluded and they are instructed to withdraw.”

(Notes: The special reasons should be stated. If a person’s advice or assistance is needed they may be invited (by name) to remain after the exclusion resolution is passed.)

- 43. The Clerk shall afford to the press reasonable facilities for taking their report of any proceedings at which they are entitled to be present.**

44 If a Member of the public interrupts the proceedings at any meeting, the Chairman may, after warning, order that he/she be removed from the meeting room.

45. Confidential Business

- (a) No Member of the Council shall disclose to any person not a Member of the Council any business declared to be confidential by the Council.
- (b) Any Member in breach of paragraph (a) of this Standing Order shall be removed from any committee or sub-committee of the Council by the Council.

46. Planning Applications

The Clerk shall as soon as it is received record the following particulars of every planning application notified to the Council:-

1. The date on which it was received.
2. The name of the applicant.

3. The place to which it relates
4. A summary of the nature of the application.

47. Standing Orders for Contracts

- (a) When it is intended to seek the supply of goods or services between £5,000.00 and £10,000.00, at least three written quotations where possible, should be obtained.
- (b) When the supply of goods or services exceeds £10,000.00 a Tender situation should apply and where possible, at least three Tenders should be obtained or the supply of such goods or materials or for the execution of works. The Clerk should give at least three weeks public notice of such intention in the same way as public notice of the Council is given.
- (c) Tenders shall be opened by the Clerk or other person to whom the tenders are required to be addressed on the date specified pursuant to paragraph (b) of this Order and shall be reported by the person who opened them, to the Council.
- (d) The Council is not bound to accept the lowest tender.
- (e) If no tenders are received or if all the tenders are identical the Council may make such arrangements for procuring the goods or materials or executing the works as it thinks fit.
- (f) A notice issued under this Standing Order shall contain a statement of the effect of Standing Orders Numbers 52, 53 and 54.
- (g) Where it is necessary to make a payment before it has been authorised by the Council, such payment, of up to £500, shall be certified as to its correctness and urgency by the Clerk.

(Notes: Some Standing Orders **must** be made for contracts for the supply of goods or the execution of works: these Standing Orders can be extended to other contracts by specifying them as such)

48. Code of Conduct on Complaints

The Council shall deal with complaints of maladministration allegedly committed by the Council or by any Officer or Member in the manner prescribed in the Complaints Procedure, following guidance issued by the National Association of Local Councils. Code of Conduct complaints against a Member may be referred to the WLBC Standards Committee under Section 27 of The Localism Act 2011

49. Procedure for Co-option following casual vacancy

When a Casual Vacancy occurs within the Council as a result of a Member's resignation, death or disqualification, the Council shall, but not within the last six months of a Council's term, at the earliest opportunity pass a Resolution to formally declare a Vacancy. The vacancy must then be publicly notified in the usual manner and the Returning Officer at the Borough Council notified. If a Poll is not claimed in the prescribed manner, the Council will consider nominee(s) put forward and may conduct interview(s) with the nominee(s).

Where more than 2 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. Any tie may be settled by the Chairman's casting vote.

In considering nominees, Members shall not have regard to the nominees' age, gender, sexual orientation, marital status, religious beliefs or ethnic origin.

50. Variation, Revocation and Suspension of Standing Orders

Any or every part of the Standing Orders except those printed in **bold type** may be suspended by resolution in relation to any specific item of business.

A resolution permanently to add, vary or revoke a Standing Order may be resolved at the next ordinary meeting of the Council.

51. Standing Orders to be given to Members.

A copy of the Standing Orders shall be emailed to each Member by the Clerk upon delivery to him/her of the Member's declaration of acceptance of office.

52. Management of information

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

b The Council shall have in place, and keep under review, policies for the retention and safe destruction of all information (including personal data) which it holds in paper and electronic form. The Council's retention policy shall confirm the period for which information (including personal data) shall be retained or if this is not possible the criteria used to determine that period (e.g. the Limitation Act 1980).

c The agenda, papers that support the agenda and the minutes of a meeting shall not disclose or otherwise undermine confidential information or personal data without legal justification.

d Councillors, staff, the Council's contractors and agents shall not disclose confidential information or personal data without legal justification.

53. Responsibilities to provide information

- a** In accordance with freedom of information legislation, the Council shall publish information in accordance with its publication scheme and respond to requests for information held by the Council.
- b.** The Council, shall publish information in accordance with the requirements of the Local Government (Transparency Requirements) (England) Regulations 2015.

54. Responsibilities under data protection legislation

(Below is not an exclusive list).

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

55. Execution and sealing of legal deeds

- a.** A legal deed shall not be executed on behalf of the Council unless authorised by a resolution.
- b.** Subject to standing order 55(a), any two councillors may sign, on behalf of the Council, any deed required by law and the Proper Officer shall witness their signatures.

PARBOLD PARISH COUNCIL

FINANCIAL ARRANGEMENTS (Procedures)

The Council will appoint a Responsible Financial Officer (normally the Clerk)

Parish Council Income

The Parish Council income is received in the main from the precept and grants from the Borough/Borough Council. Other income from interests on bank balances, grants, donations, rents and reclaimed VAT.

Precept

The precept is the amount of money fixed by the council on an annual basis to finance the council in the following financial year.

The council receives a full financial statement in or around December of each year showing expenditure against income to the end of the calendar year and projected expenditure/income until the end of the financial year 31 March.

Using this information as balances to be carried into the next financial year the council considers additional expenditure/income it will resolve to undertake.

The costs/income of these resolutions is added to balances to give the council a budget. The precept can then be set. The Council cannot budget to create a deficit.

The budget may not be amended without the resolution of the council.

VAT

The Parish Council reclaims VAT quarterly.

Receipts

All monies received by the council are banked within three working days. All receipts are entered in the council's receipts and payment account book.

Payments

All payments must be authorised by the council. Regular monthly payments, salaries, wages are recorded in the minutes each month. Contract payments are paid in accordance with the contract and recorded on that basis in the minutes. Where the council has resolved an expenditure (a purchase) the invoice may be paid by authority of the Chairman, if such payment is in the council's interest. All other matters or payments should be placed before the council for authority. Any two signatories on the bank mandate must sign each cheque. Every payment is recorded on the expenditure sheets.

Financial Risk Assessment

A Financial Risk Management Policy & Risk Management Register will be updated annually in accordance with the Accounts & Audit Regulations

Internal Audit

The council will have an internal audit system. A record of the internal audit must be kept and must include what checks were physically made. The internal record will be made to the external auditors.

The internal auditor will check that the receipts and payments book is up to date; the details of all receipts and all payments are easily followed from minute book to final entry. The bank statements will be married to the receipts and payments books and both initialled as correct.

Information Statements

The council will be provided with a list of income, payments and balances every three months. Following the close of the financial year, a year-end statement will be provided to the council.

Accounts

The Responsible Financial Officer is responsible for the councils banking arrangements. These must be kept under review to ensure that the council received the best service to ensure the maximum efficiency for the council. The council will open such deposit accounts as appropriate.

Audit

The accounts are prepared for audit after the close of the financial year. The Responsible Financial Officer presents the accounts in accordance with the regulations to the external auditor for audit purposes. The Responsible Financial Officer will report all communications verbal or written with the external auditors to the full council. Following the audit the Clerk will arrange for publication of the accounts and their supporting statements.