

ALDBURY PARISH COUNCIL

PARISH COUNCIL MEETING Held in Aldbury Memorial Hall Monday 13th April 2026 at 8pm

MINUTES

Present: Cllr Webb (Chair), Cllr Warren (Vice Chair), Cllr McCarthy, Cllr White, Cllr de la Bedoyere, Cllr Brooks and Cllr Paterson.

In Attendance: Gosia Turczyn – Aldbury Parish Clerk

26/033 Apologies

To receive and accept apologies for absence.
Cllr Houghton was absent.

26/034 Interests

- a) To receive declarations of interest from Councillors on items on the agenda.
Cllrs Paterson, White, Brooks and de la Bedoyere declared an interest in the allotments as tenants.
- b) To receive written requests for dispensations for declarable interests.
None.
- c) To grant any requests for dispensation as appropriate.
None.

26/035 Public Matters

To receive questions from members of the public and press on items included on this agenda (max 15 min).
None.

26/036 Minutes

To confirm the Minutes of Aldbury Parish Council Meeting held on 2nd March 2026 as an accurate record of proceedings.

Resolved, proposed by Cllr Brooks and seconded by Cllr McCarthy that the minutes were true and accurate record of proceedings and were to be duly signed by the Chair.

26/037 Annual Parish Assembly

The Parish Assembly will be held on 27 April at 8:00 pm at Aldbury Memorial Hall. The guest speaker will be Hertfordshire County Councillor and Leader of Dacorum Borough Council, Sally Symington, who will present on the proposed 20mph scheme for Aldbury Parish and on Hertfordshire local government reorganisation.

26/038 Reports to the Council

- a) Warden's report – appendix 1
To note the report and approve expenditure if required.
 - The Council received a complaint regarding the standard of grass cutting outside properties on Trooper Road. Having reviewed the photographic evidence provided,

the Council was satisfied that the contractor is maintaining the grass appropriately. It was agreed for Cllr White to ask the resident whether they wished for this area to be left uncut.

- The Council noted that the mirror outside the Recreation Ground car park had been struck by a vehicle and requires reinstatement. Two Councillors agreed to action this matter.
- It was noted that the potholes along the Barrack Road trackway had been filled temporarily by a resident.
- The wooden bollard at the entrance to the school had been damaged and requires replacement.

b) Clerk's report; items for information only – appendix 2

- The Council agreed to allow the school to use the Recreation Ground as an overflow car park on 19 June.

c) Hertfordshire police – report from PCSO.

No report was received.

26/039 Planning Matters and Consultations – to consider comments on the following:

a) Application(s) received:

- 26/00599/LBC The Coach House, 2 Stocks Farm Barns, Stocks Road, Aldbury, Tring, Hertfordshire, HP23 5RX. Internal alterations - No comment.
- 26/00722/DRA Stocks House, Stocks Road, Aldbury, Tring, Hertfordshire, HP23 5RX. Details as required by legal agreement (S106A) attached to planning permission 4/01601/05/FUL - No comment.
- 26/00764/ROC Variation of condition 2 (approved plans) attached to planning permission 21/02968/FHA allowed on appeal APP/A1910/D/22/3290876. Greenbanks, Toms Hill Road Aldbury Tring Hertfordshire HP23 5SA - No comment.

b) To consider and approve any Parish Council responses to any planning applications received during the period after which the agenda was published. Those applications will be added in the Clerk's report and can be found on www.aldburyparishcouncil.gov.uk in the Meetings tab.

None received.

c) Decision(s) issued by Dacorum Borough Council:

- 26/00052/RET Aldbury Junior School, Stocks Road, Aldbury, Tring, Hertfordshire, HP23 5RT Continued use of Year 5 & 6 classroom – GRANTED
- 26/00136/FHA 21 Clarkes Spring, Aldbury, Tring, Hertfordshire, HP23 5QL. Single-storey front and rear and twostorey side extensions – GRANTED
- 26/00153/FHA 12 Railway Cottages, Station Road, Tring Station, Tring, Hertfordshire, HP23 5QT Single storey rear extension and first floor rear extension – GRANTED
- 26/00384/LBC 35 Stocks Road, Aldbury, Tring, Hertfordshire, HP23 5RT. Extension to out-building to provide additional ancillary accommodation. Installation of EV charge point - GRANTED

26/040 Grant application from Aldbury Bell Ringers – appendix 3

To consider and approve, if agreed, the amount of grant funding for repairs carried out on the bells at St. John the Baptist Church, Aldbury.

Resolved, proposed by Cllr Webb and seconded by Cllr White to grant £500 (s137) towards the repairs; unanimous decision.

26/041 Allotments – appendix 4

- a) To reconsider the provision of a skip and, if approved, to authorise the associated expenditure.
The Council discussed this proposal at the March meeting and resolved not to go ahead. However, in light of new information provided by members who are also allotment holders, the Council wished to revisit the proposal.
Following a discussion regarding how the skip should be used and who should have priority access to it, it was resolved to hire a 6-yard skip at a cost of £342 (including VAT). The proposal was made by Cllr Brooks and seconded by Cllr Paterson.
- b) To consider the water supply project proposal and, if approved, to authorise expenditure of up to £2,500 for the project.
Cllr Paterson presented a detailed proposal to the Council, including costings, materials, contractors, and a risk assessment for the work to be carried out on the water supply. It was resolved to approve the project and the associated costs, proposed by Cllr Paterson, seconded by Cllr Webb, and agreed unanimously.
- c) To approve a quote of £720 (including VAT) to install a new gate at the top of the allotments.
Resolved, proposed by Cllr Warren and seconded by Cllr Webb to approve the above.

26/042 Aldbury Playground fence and the Iron Room garden fence – appendix 5

- a) To consider quotes to repair the Aldbury playground fence.
Resolved, proposed by Cllr Webb and seconded by Cllr Warren Resolved, to approve a quotation of £1,188 (including VAT) from R.M.L Tree and Garden Services for repairs to the rear boundary fence of the playground.
- b) To consider a quote to replace the collapsed fence at the rear of the Iron Room garden.
Resolved, proposed by Cllr Warren and Webb to approve a quotation of £672 (including VAT) from R.M.L Tree and Garden Services to replace section of failed close board fencing (like for like) and install 2 new posts and 1 bay.

26/043 Financial Matters – appendix 6

- a) To review and agree the accounts including bank reconciliation, bank statement and monthly budget report.
The accounts were scrutinised and agreed by the Council and were to be duly signed by the Chair.
- b) To note receipt of income in March 2026.
The following income was received:
- CCLA Investment – Interest £130.71
- Tennis Club - £20
- TSRA – SID Warranty for Tring Station (Reimbursement) £1,000
- c) To pass resolution to authorise schedule of payments.
Resolved, proposed by Cllr Warren and seconded by Cllr Webb to approve the schedule of payments listed below:

BACS/DD/SO presented for payment at the meeting on 13 April 2026:

PAYEE	DESCRIPTION	AMOUNT including VAT when applicable
M Turczyn (Clerk)	Salary and HCC Pension contributions – March (Salary paid on 31 March)	£1,491.98

HMRC Cumbernauld	Clerk's PAYE March	£166.25
MW Agri Ltd (SO)	Grass cutting in the parish	£572.80
TEEC Ltd	WCAG PC Website remedial work (paid on 31 March)	£42.00
Npower (DD)	Street light power (paid on 20 March)	£183.71
Greenbarnes Ltd	2 x noticeboard keys (paid on 31 March)	£14.83
Microsoft	8 users licenses	£529.92
Bidwells	Allotment land rent	£425.00
Bidwells	Recreation Ground land rent	£250.00
K Simkin	Parish warden duties (paid on 31 March)	£388.70
HAPTC	Annual subscription	£622.10
RBS Rialtas	Alpha Software and Rialtas Web (accounting software)	£506.40
M Turczyn	Clerk's mileage expenses	£28.80

- d) To note that the VAT reclaim will be submitted to HMRC by the Clerk.
It was noted that the Clerk would submit the VAT return to HMRC for the sum of £4,719.06.
- e) To approve the final accounts for Year Ended 31st March 2026.
The Council noted and agreed the Summary Receipts and Payments for Year Ended 31st March 2026.

26/044 Meeting close. 21:12

**Annual Parish Assembly will be held on 27th April 2026 at 8 pm.
Annual Parish Council meeting will be held on 11th May 2026 at 8 pm.**

ALDBURY PARISH COUNCIL

MEETING DATES 2027

Venue: Aldbury Memorial Hall

Time: 8pm unless stated otherwise

Monday 4 th January	Council Meeting- To approve the budget
Monday 1 st February	Council Meeting
Monday 1 st March	Council Meeting
Monday 5 th April	Annual Parish Meeting (Annual Parish Assembly) 7 pm
Monday 5 th April	Council Meeting 8 pm
Monday 10 th May	Annual Council Meeting
Monday 7 th June	Council Meeting
Monday 5 th July	Council Meeting
Monday 2 nd August	Council Meeting
Monday 6 th September	Council Meeting
Monday 4 th October	Council Meeting
Monday 1 st November	Council Meeting
Monday 6 th December	Council Meeting

The public and Press are welcome to attend all these meetings.

Gosia Turczyn, Aldbury Parish Clerk and RFO

www.aldburyparishcouncil.gov.uk

ALDBURY PARISH COUNCIL WARDENS UPDATE: APRIL 2026

AREA	ALLOTMENTS & MILLENNIUM ORCHARD
TO CHECK	Fencing & gates, benches, trees, hedges & shrubs, grass height, signs, footpaths, housekeeping, ground conditions
INSPECTION DATES	10/4, 17/04, 24/04, 01/05
ISSUES TO REPORT	<ol style="list-style-type: none"> 1. Footpaths are clearly marked, well maintained, and provide a stable surface. 2. Benches are in good condition, with minor timber weathering. 3. Signage is legible; select sections require updating as previously noted. 4. Overall maintenance is good, with ongoing works to upgrade the irrigation system – see Photos 1 & 2. 5. Gates are secure and fully operational. 6. The Clerk has arranged for the decayed gate and post (Toms Hill entrance) to be repaired/replaced in May. <p>Outstanding Items</p> <ul style="list-style-type: none"> ❖ Outstanding footpath issues remain unaddressed by DBC. ❖ Fencing alongside FP7 is unstable and needs attention.

AREA	PLAYGROUNDS
TO CHECK	Equipment, Safety Information, Fencing & Gates, Benches, Trees, Grass height, General ground conditions, Empty litter bin.
INSPECTION DATES	10/4, 17/04, 24/04, 01/05 Tring Station 01/05
ISSUES TO REPORT	<ol style="list-style-type: none"> 7. Both playgrounds were visually inspected, with the following observations recorded: <ul style="list-style-type: none"> - All play equipment was found to be in satisfactory condition, with no new defects identified beyond those recorded in the outstanding items register. - Signage confirming site ownership was present at both playgrounds. - Grass and hedges at the Tring Station playground were maintained in line with specified height standards; grass had been recently cut. Likewise, grass height at Aldbury Playground was being maintained in accordance with the specification. - Brambles and nettles were encroaching through the fencing at Aldbury playground and should be cut back soon – see Photo 3. - The litter bin was emptied weekly. - The Clerk has arranged for repair, and replacement works to be conducted in May, including three collapsed timber fence panels at Tring Station playground and repairs to ten metres of unstable fencing at Aldbury playground. <p>Outstanding Items</p> <ul style="list-style-type: none"> ❖ Address gaps between swing-area rubber tiles to mitigate trip risk. ❖ Update playground signage to meet current standards. ❖ Fill and level rutting near the two-seat bird rocker. ❖ Replace decayed bench seat. <p>. RoSPA annual inspection will take place end of May, and the detailed report will determine which equipment requires immediate repairs.</p>

AREA	RECREATION GROUND
TO CHECK	Tennis court, Basketball area, Pavilion, Fencing, Benches/seats, Logs, Trees & vegetation, Hedges, Grass height, car park, Litter & dog waste bins, Footpaths.
INSPECTION DATES	10/4, 17/04, 24/04, 01/05
ISSUES TO REPORT	<p>8. A weekly visual inspection of the Recreation Ground and associated assets was conducted, with the following findings recorded:</p> <ul style="list-style-type: none"> - Footpaths were clearly marked with waymarkers in place. - The car park was in good order, with clearly defined parking bays; all log barriers were in place. - Seating was in reasonable condition, with some evidence of weathering observed. - Litter was collected weekly, with bin maintenance undertaken by DBC twice weekly. - Perimeter trees showed no visible defects. No recent shredding of dead wood was evident. - The tennis court surface remains in sound condition and free of moss; no significant defects were observed in the chain-link fencing. - The grass areas met the required cutting height and had been recently mown. - The basketball area surface is uneven and not suitable for play. APC may wish to consider future use of this asset. <p>Outstanding items</p> <ul style="list-style-type: none"> ❖ A small, raised area on the tennis court needs investigation and repair, if findings deem it necessary – see Photo 4.

AREA	VILLAGE GREEN(S) & POND
TO CHECK	Benches, Trees, Pond, Grass height, Stocks, Litter Bins, Notice board.
INSPECTION DATES	10/4, 17/04, 24/04, 01/05
ISSUES TO REPORT	<p>9. Weekly visual inspections of the village greens, pond, surrounding areas, and associated assets were conducted, with the following observations recorded:</p> <ul style="list-style-type: none"> - Timber benches were observed to be in satisfactory condition. - Grassed areas were maintained in accordance with the specified mowing requirements. - Litter bins were serviced weekly by DBC. - Weekly litter picking was conducted across the village green and pond site. - Both mature trees appeared healthy, with the metal seating beneath them in good condition. - Wooden bollards around the pond had been recently painted, enhancing their appearance. - Pond water levels remained low, with inlets and outlets observed to be free from obstruction.

AREA	HIGHWAY'S, PUBLIC FOOTPATHS & DITCHES
TO CHECK	Surfaces, Pedestrian routes, Signage, Drainage, Grit bins, Litter, Street lamps, Bollards, kissing gates, Notice board (Tring Station)
INSPECTION DATES	10/4, 17/04, 24/04, 01/05
ISSUES TO REPORT	<p>10. Streetlights were visually inspected on 23 April, with all units confirmed to be operational.</p> <p>11. Litter was collected on a rolling programme basis along Station Road, Stocks Road, New Ground Road, Malting Lane, Stonycroft, and Toms Hill to FP15.</p> <p>12. A large pothole on Station Road, near FP50, was reported to HCC (Ref No: 102002028257) – see Photo 5.</p> <p>13. HCC repaired the road surface around a drain on New Ground Road, near the junction with Malting Lane – see Photo 6.</p> <p>14. Substantial road surface works were undertaken by HCC in late April stretching along most of Toms Hill and Kiln Road and clearly will improve safety for road users – see Photo 7. Road markings are still to be reinstated.</p> <p>15. The ditch south of Stonycroft was observed to be overgrown with vegetation. APC may wish to notify the responsible property owner.</p> <p>16. A timber kissing gate (FP58) near the Greening Farm bridleway was found to be damaged – see Photo 8. Livestock often occupies the adjacent field. APC may wish to alert Clayton Rae at DBC.</p> <p>Outstanding Items (DBC/HCC)</p> <ul style="list-style-type: none"> ❖ Toms Hill Street nameplate needs replacing due to decay (DBC Ref: 895084). ❖ The Hitchins Field waymarker on FP63 needs reinstatement (DBC). ❖ Faded SLOW" road markings on Toms Hill and Station Road (HCC Refs: 401004654989, 401004654999). ❖ Metal kissing gates along FP68, from Stonycroft to the former Isolation Hospital, require reinstallation (DBC). ❖ Blocked drains on Stocks Road, near Applegarth (Ref: 102001527199), and Stocks Garden Cottages (Ref: 102001945376). ❖ Blocked drain opposite the church/telephone exchange (Ref: 102001932923). ❖ Pothole repairs are needed in Stonycroft (Ref No: 102001933985). ❖ Reinstatement of a timber bollard (traffic calming measure) opposite the school (Ref: 102001996976).

PHOTOGRAPHS



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Staffing Committee Terms of Reference

STATUTE:

Local Government Act 1972 s102

Data Protection Act 1998

Public Bodies (Admission to Meetings Act) 1960 s2

STATUS:

The Staffing Committee is a standing committee of Aldbury Parish Council and is a subject to the adopted standing orders, the code of conduct and the financial regulations.

The Committee decisions do not require ratification by Council unless a matter is specifically referred to full council or if there is an issue required by proper practice or law to be discussed by full council.

Membership: Cllr Webb (Chair), Cllr Houghton and Cllr de la Bedoyere. The membership of this committee will be determined at the Annual Council meeting.

Quorum: Three

Co-Option: In accordance with the Local Government Act 1972 s 102 the committee shall have no powers of co-option.

Meetings: As required to ensure that APC complies with the requirements of employment law and follows best practice in providing good working conditions for staff. All meetings of the Staffing Committee will exclude public and press by resolution should the nature of items being discussed and transacted be deemed confidential under Public Bodies (Admission to Meetings Act) 1960.

All reports from this committee must protect the confidentiality of all parties involved and the implications of the Data Protection Act 1998. Minutes of the Staffing Committee meeting may be presented to the full council for information, although if the content is deemed confidential than a brief report will be provided, and the minutes will be held on file.

DELEGATED POWERS (EXCLUDING ANY OF THE COUNCIL RESERVED POWERS):

The Staffing Committee will be responsible for the following:

- 1) Recruitment of Parish Clerk/RFO and other staff as required
- 2) Recruitment and selection procedures
- 3) Annual staff appraisal and development
- 4) Review of staff contracts, grievance and discipline policies every two years
- 5) Review of staff workload and accommodation of their needs and requirements where necessary
- 6) Management of rights relating to leave, time off and illness
- 7) To ensure the health and safety of all staff and carry out risk assessments

- 8) To keep up to date with developments in employment law
- 9) The Staffing Committee will serve as the disciplinary or grievance panel
- 10) To agree the members to sit on an appeals panel to hear appeals against a decision on a grievance
- 11) To practice and promote fair and equal treatment of staff throughout the performance of all council activities and to ensure that no discrimination, harassment or bullying takes place against any member of staff

DUTIES TO CONSIDER AND RECOMMEND TO THE COUNCIL:

- 1) Formal written report to be submitted to the council in October following a Staffing Committee meeting.
- 2) Staff remuneration to be considered in line with the budget.

BUDGET:

All finance decisions made by the Staffing Committee are subject to referral to the Responsible Financial Officer and the Finance working group to ensure that expenditure and all pay awards reflect the annual expenditure limits. The Staffing Committee has no delegated budgetary allowance other than the staffing budget. The RFO will liaise with the Chair of the Staffing Committee to advise on budget limits and pay scales. Any budgetary matters outside of the annual limit must be referred to full council for consideration.

Adopted on: 11th May 2026 Annual PC meeting

Aldbury PC Working Groups Membership and Terms of Reference - 2026

1. Finance Working Group

This role provides a point of contact and liaison for the Clerk and Council and enables there to be a Councillor who is a 'specialist' in this area. This is an advisory role with no delegated powers of responsibility or decision making. A Cllr acting in this role must not act individually on behalf of APC. All decisions must be brought to the full council for discussion and decision making. There is no delegated budget allowance for this role

Membership: Cllr Webb, Cllr Warren, Clerk/ RFO and 3rd Member to be confirmed

Meetings (in person or remote): If/when required

2. Terms of Reference:

- a) Review and monitor internal controls
- b) Verify invoices and payments
- c) Verify income and invoices issued by APC
- d) Review bank reconciliations
- e) Review budget expenditure and income against actuals
- f) Prepare draft budget (preliminary discussion September/October)
- g) Review GDPR requirements

Formal written report to Council: Monthly by RFO (pre meeting documents under agenda item: FINANCE and INTERNAL CONTROLS – GOVERNANCE, POLICIES AND PROCEDURES)

3. Aldbury Sports Club liaison (working group)

Membership: To be confirmed at the meeting on 11th May

Meetings (in person or remote): When required

Terms of Reference:

- a) To liaise with the Aldbury Sports Club on matters relating to the Recreation Ground hire
- b) To review the current relationship between the APC and ASC
- c) To set out a proposal for continuing the relationship between the APC and ASC which is to include benefits to the community
- d) To review the current hire and grass cutting fee of the Recreation Ground

Formal written report to Council: When required, to be added to the agenda for full council to discuss and approve any proposals/agreements.

There is no delegated budget allowance for this group.

4. Ashridge Estate Committee – Representative for Aldbury Parish

The constitution states that the representative has to be appointed by the Parish Council but does not have to be a member of the Council.

Member: Cllr Brooks (Cllr White).

Aldbury Parish Area of Responsibilities on the Council 2026/27:

- 1. Planning – geographical responsibility**
 - a) Tring Station – Cllrs McCarthy and Warren**
 - b) Stocks Rd – Cllr White**
 - c) Aldbury Village Green and Station Rd –Cllr Brooks**
 - d) Stonecroft – Cllr Paterson**
 - e) Toms Hill, Toms Hill Close and Beechwood Drive – Cllr de la Bedoyere**
 - f) Trooper Rd and Newground Rd – Cllr Webb**
 - g) Malting Lane – Sallyann Houghton**
- 2. IT Support – Cllrs de la Bedoyere and White**
- 3. Aldbury Allotments – Cllr Paterson and the clerk – general administration/allotment's inspection**
- 4. Footpaths and Highways – Cllrs Webb, White and Brooks**
- 5. Tring Station Playground – Cllr Warren**
- 6. Aldbury Playground - Clerk**
- 7. Tennis Court administration – Clerk**
- 8. Pond – Pond working group**
- 9. Community Litter Pick – Cllr Houghton**

ALDBURY PARISH COUNCIL'S CODE OF CONDUCT

Introductory statement

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

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

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

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

Definitions

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

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

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

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

Purpose of the Code of Conduct

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

General principles of councillor conduct

Everyone in public office at all levels; all who serve the public or deliver public services, including ministers, civil servants, councillors and local authority officers; should uphold the [Seven Principles of Public Life](#), as set out in Appendix A also known as the Nolan Principles.

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

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

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

In undertaking my role:

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

Application of the Code of Conduct

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

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

- you misuse your position as a councillor
- Your actions would give the impression to a reasonable member of the public with

knowledge of all the facts that you are acting as a councillor;

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

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

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

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

Standards of councillor conduct

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

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

General Conduct

1. Respect

As a councillor:

1.1 I treat other councillors and members of the public with respect.

1.2 I treat local authority employees, employees and representatives of partner organisations and those volunteering for the local authority with respect and respect the role they play.

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

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

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

concerns should be raised in line with the local authority's protocol for member/officer relation.

2. Bullying, harassment and discrimination

As a councillor:

2.1 I do not bully any person.

2.2 I do not harass any person.

2.3 I promote equalities and do not discriminate unlawfully against any person.

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

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

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

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

3. Impartiality of officers of the council

As a councillor:

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

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

4. Confidentiality and access to information

As a councillor:

4.1 I do not disclose information:

- a. **given to me in confidence by anyone**
- b. **acquired by me which I believe, or ought reasonably to be aware, is of a confidential nature, unless**
 - i. **I have received the consent of a person authorised to give it;**
 - ii. **I am required by law to do so;**
 - iii. **the disclosure is made to a third party for the purpose of obtaining professional legal advice provided that the third party agrees not to disclose the information to any other person; or**
 - iv. **the disclosure is:**
 1. **reasonable and in the public interest; and**
 2. **made in good faith and in compliance with the reasonable requirements of the local authority; and**
 3. **I have consulted the Monitoring Officer prior to its release.**

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

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

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

5. Disrepute

As a councillor:

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

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

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

6. Use of position

As a councillor:

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

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

7. Use of local authority resources and facilities

As a councillor:

7.1 I do not misuse council resources.

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

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

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

Examples include:

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

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

8. Training and Complying with the Code of Conduct:

8.1 It is recognised that one of its most important resources is its Staff and Councillors therefore the Council is committed to encouraging the enhancement of their knowledge and qualifications through appropriate training and development as well as being kept up to date with appropriate new legislation.

As a councillor:

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

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

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

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

Protecting your reputation and the reputation of the local authority

9. Interests

As a councillor:

9.1 I register and disclose my interests.

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

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

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

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

10. Gifts and hospitality

As a councillor:

10.1 I do not accept gifts or hospitality, irrespective of estimated value, which could give rise to real or substantive personal gain or a reasonable suspicion of influence on my part to show favour from persons seeking to acquire, develop or do business with the local authority or from persons who may apply to the local authority for any permission, licence or other significant advantage.

10.2 I register with the Monitoring Officer any gift or hospitality with an estimated value of at least £50 within 28 days of its receipt.

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

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

Appendices

Appendix A – The Seven Principles of Public Life

The principles are:

Selflessness

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

Integrity

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

Objectivity

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

Accountability

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

Openness

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

Honesty

Holders of public office should be truthful.

Leadership

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

Appendix B Registering interests

Members' Interests

11. Disclosable Pecuniary Interests

You have a disclosable pecuniary interest in any business of the authority if it is of a description set out in Table 1 and is either-

- (a) an interest of yours, or
- (b) an interest of-
 - (i) your spouse or civil partner,
 - (ii) a person with whom you are living with as husband and wife, or (iii) a person with whom you are living with as if you were civil partners, and you are aware that that other person has the interest.

12. Other Personal Interests

- (1) You have a personal interest in any business of the authority where either:
 - (a) it relates to or is likely to affect:
 - (i) any body of which you are a member or in a position of general control or management and to which you are appointed or nominated by the authority;
 - (ii) any body:
 - (aa) exercising functions of a public nature;
 - (bb) directed to charitable purposes; or
 - (cc) one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union)of which you are a member or in a position of general control or management;
 - (iii) the interests of any person from whom you have received a gift or hospitality with an estimated value of at least £50;
 - (iv) any person or body who employs or has appointed you; or
- (b) a decision in relation to that business might reasonably be regarded as affecting your well-being or financial position or the well-being or financial position of a relevant person to a greater extent than the

majority of other council tax payers, ratepayers or inhabitants of the ward affected by the decision.

- (2) In sub-paragraph (1)(b), a relevant person is a member of your family or any person with whom you have a close association.

13. Disclosure of Personal Interests

- (1) Where you have a **personal interest** under paragraph 12 in any business of the authority and you attend a meeting of the authority at which the business is to be considered, you must disclose to that meeting the existence and nature of that interest before the commencement of that consideration, or when the interest becomes apparent.
- (2) Where you have a personal interest in any business which relates to or is likely to affect a body described in paragraph 12(1)(a)(i) – i.e. a body to which you have been appointed as the authority’s nominee – or 12(1)(a)(ii)(aa) – i.e. a body exercising functions of a public nature of which you are a member or in a position of general control or management - you need only disclose to the meeting the existence and nature of that interest if and when you address the meeting on that business.
- (3) Where you have a personal interest in any business of the authority of the type mentioned in paragraph 12(1)(a)(iii) – i.e. where you have received a gift or hospitality from a person worth at least £50 – you need not disclose the nature and existence of that interest to the meeting if the interest was registered more than three years before the date of the meeting.
- (4) Sub-paragraph (1) only applies where you are aware or ought reasonably to be aware of the existence of the personal interest.
- (5) Where you have a personal interest but, by virtue of paragraph 19, sensitive information relating to it is not registered in the authority’s Register of Members’ Interests, you must indicate to the meeting that you have a personal interest, but need not disclose the sensitive information to the meeting.
- (6) Subject to paragraph 16(c), where you have a personal interest in any business of the authority and you have made an executive decision in relation to that business, you must ensure that any written statement of that decision records the existence and nature of that interest.
- (7) In this paragraph, “executive decision” is to be construed in accordance with any regulations made by the Secretary of State under section 22 of the Local Government Act 2000.

14. Prejudicial Interests Generally

- (1) Subject to sub-paragraph (2), where you have a **personal interest** under paragraph 12 in any business of the authority you also have a prejudicial

interest in that business where the interest is one which a member of the public with knowledge of the relevant facts would reasonably regard as so significant that it is likely to prejudice your judgement of the public interest.

- (2) You do not have a prejudicial interest in any business of the authority where that business -
- (a) does not affect your financial position or the financial position of a person or body described in paragraph 12;
 - (b) does not relate to the determining of any approval, consent, licence, permission or registration in relation to you or any person or body described in paragraph 12; or
 - (c) relates to the functions of the authority in respect of -
 - (i) housing, where you are a tenant of your authority provided that those functions do not relate particularly to your tenancy or lease;
 - (ii) statutory sick pay under Part XI of the Social Security Contributions and Benefits Act 1992, where you are in receipt of, or are entitled to the receipt of, such pay;
 - (iv) an allowance, payment or indemnity given to members;
 - (v) any ceremonial honour given to members; and
 - (vi) setting council tax or a precept under the Local Government Finance Act 1992.

15. Prejudicial interests arising in relation to overview and scrutiny committees

You also have a prejudicial interest in any business before an overview and scrutiny committee of the authority (or of a subcommittee of such a committee) where -

- (a) that business relates to a decision made (whether implemented or not) or action taken by the authority's executive or another of the authority's committees, sub-committees, joint committees or joint sub-committees; and
- (b) at the time the decision was made or action was taken, you were a member of the executive, committee, sub-committee, joint committee or joint subcommittee mentioned in paragraph (a) and you were present when that decision was made or action was taken.

16. Effect of prejudicial interests on participation

Where you have a prejudicial interest in any business of the authority under paragraph 12 which is to be considered at a meeting (including a meeting of an overview and scrutiny committee) at which you are present--

(a) you must, unless paragraph 13(5) applies (sensitive information) disclose the existence and nature of the interest in accordance with paragraph 13(1)

and, unless the meeting is a Council meeting, you must move to the public seating area until that business has been concluded;

(b) you must not, unless you have obtained dispensation from the monitoring officer, participate in any discussion or voting on the matter, except that you may still make representations, answer questions or give evidence relating to the business, provided that the public are also allowed to attend the meeting for the same purpose;

(c) you must not exercise executive functions in relation to that business; and

(d) you must not seek improperly to influence a decision about that business.

17. Effect of Disclosable Pecuniary Interests on Participation

(1) If present at a meeting and you are aware that you have a **disclosable pecuniary interest** under paragraph 11 in any matter to be considered, or being considered at the meeting, you must not, unless you have obtained dispensation from the monitoring officer-

(a) participate, or participate further, in any discussion of the matter at the meeting, or

(b) participate in any vote, or further vote, taken on the matter at the meeting,

and, you must move to the public seating area until that business has been concluded,

(c) you must not exercise executive functions in relation to that business; and

(d) you must not seek improperly to influence a decision about that business

(2) If a function of the authority may be discharged by a member acting alone and you have a disclosable pecuniary interest in any matter to be dealt with or being dealt with in the course of discharging that function you may not take any steps or any further steps in relation to the matter (except for the purpose of enabling the matter to be dealt with otherwise than by yourself)

Part 3

Registration of Members' Interests

18. Registration of members' interests

(1) Subject to paragraph 19, you must, within 28 days of -

- (a) this Code being adopted by the authority; or
- (b) your election or appointment to office (where that is later),

register in the authority's Register of Members' Interests (maintained by the monitoring officer under Section 29(1)) of the Act details of any-

- (i) **disclosable pecuniary interests** as referred to in paragraph 11 that you may have, or your spouse, civil partner or person with whom you live as if they were your spouse or civil partner may have in so far as you are aware of their interests at that time
- (ii) other **personal interests** that you may have where they fall within a category mentioned in paragraph 12(1)(a)

by providing written notification to the authority's monitoring officer.

- (2) Subject to paragraph 19, you must, within 28 days of becoming aware of any new disclosable pecuniary interest or other personal interest or change to any existing disclosable pecuniary interest or other personal interest registered under paragraph (1), register details of that new interest or change by providing written notification to the authority's monitoring officer.

19. Sensitive information

- (1) Where you and the authority's monitoring officer both consider that the information relating to any of your interests (whether or not a disclosable pecuniary interest) is sensitive information then copies of the register that are made available for inspection, and any published version should not include details of the interest but may state that you have an interest details of which are withheld under Section 32(2) of the Act and/or this paragraph.
- (2) You must, within 28 days of becoming aware of any change of circumstances which means that details excluded under paragraph (1) are no longer sensitive information, notify the authority's monitoring officer asking that the details be included in the authority's Register of Members' Interests.
- (3) In this Code, "sensitive information" means information which if disclosed or made available for inspection by the public could lead you, or a person connected with you, to being subject to violence or intimidation.

Table 1

Disclosable Pecuniary Interests

The duties to register, disclose and not to participate in respect of any matter in which a member has a Disclosable Pecuniary Interest are set out in Chapter 7 of the Localism Act 2011.

Disclosable pecuniary interests are defined in the Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012 as follows –

<i>Interest</i>	<i>Prescribed description</i>
Employment, office, trade, profession or vocation	Any employment, office, trade, profession or vocation carried on for profit or gain.
Sponsorship	Any payment or provision of any other financial benefit (other than from the relevant authority) made or provided within the relevant period in respect of any expenses incurred by M in carrying out duties as a member, or towards the election expenses of M. This includes any payment or financial benefit from a trade union within the meaning of the Trade Union and Labour Relations (Consolidation) Act 1992).
Contracts	Any contract which is made between the relevant person (or a body in which the relevant person has a beneficial interest) and the relevant authority— (a) under which goods or services are to be provided or works are to be executed; and (b) which has not been fully discharged.
Land	Any beneficial interest in land which is within the area of the relevant authority.
Licences	Any licence (alone or jointly with others) to occupy land in the area of the relevant authority for a month or longer.
Corporate tenancies	Any tenancy where (to M's knowledge) (a) the landlord is the relevant authority; and (b) the tenant is a body in which the relevant person has a beneficial interest.
Securities	Any beneficial interest in securities of a body where (a)—that body (to M's knowledge) has a place of business or land in the area of the relevant authority; and (b) either – (b) (i) the total nominal value of the securities exceeds £25,000 or one hundredth of the total issued share capital of that body; or

(ii) if the share capital of that body is of more than one class, the total nominal value of the shares of any one class in which the relevant person has a beneficial interest exceeds one hundredth of the total issued share capital of that class.

For this purpose –

“the Act” means the Localism Act 2011;

“body in which the relevant person has a beneficial interest” means a firm in which the relevant person is a partner or a body corporate of which the relevant person is a director, or in the securities of which the relevant person has a beneficial interest;

“director” includes a member of the committee of management of an industrial and provident society;

“land” excludes an easement, servitude, interest or right in or over land which does not carry with it a right for the relevant person (alone or jointly with another) to occupy the land or to receive income;

“M” means a member of a relevant authority;

“member” includes a co-opted member;

“relevant authority” means the authority of which M is a member;

“relevant period” means the period of 12 months ending with the day on which M gives a notification to the monitoring officer of their disclosable pecuniary interests, either– following their election or co-option for the purposes of section 30(1) of the Act, or

following a disclosure of a disclosable pecuniary interest which has not already been registered, or is not in the process of being registered, for the purposes of section 31(7) of the Act;

“relevant person” means M, or

M’s spouse or civil partner, or
a person with whom M is living as husband and wife, or as if they were civil partners;

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

NALC's

MODEL STANDING

ORDERS 2025 UPDATE (ENGLAND)

Adopted by Aldbury Parish Council on 11th May 2026

INTRODUCTION.....	3
1. RULES OF DEBATE AT MEETINGS.....	5
2. DISORDERLY CONDUCT AT MEETINGS.....	7
3. MEETINGS GENERALLY.....	7
4. COMMITTEES AND SUB-COMMITTEES	10
5. ORDINARY COUNCIL MEETINGS.....	11
6. EXTRAORDINARY MEETINGS OF THE COUNCIL, COMMITTEES AND SUB-COMMITTEES	13
7. PREVIOUS RESOLUTIONS	13
8. VOTING ON APPOINTMENTS	13
9. MOTIONS FOR A MEETING THAT REQUIRE WRITTEN NOTICE TO BE GIVEN TO THE PROPER OFFICER	14
10. MOTIONS AT A MEETING THAT DO NOT REQUIRE WRITTEN NOTICE	14
11. MANAGEMENT OF INFORMATION.....	15
12. DRAFT MINUTES	16
13. CODE OF CONDUCT AND DISPENSATIONS.....	17
14. CODE OF CONDUCT COMPLAINTS	18
15. PROPER OFFICER.....	19
16. RESPONSIBLE FINANCIAL OFFICER.....	20
17. ACCOUNTS AND ACCOUNTING STATEMENTS.....	20
18. FINANCIAL CONTROLS AND PROCUREMENT	21
19. HANDLING STAFF MATTERS.....	23
20. RESPONSIBILITIES TO PROVIDE INFORMATION.....	24
21. RESPONSIBILITIES UNDER DATA PROTECTION LEGISLATION	24
22. RELATIONS WITH THE PRESS/MEDIA.....	24
23. EXECUTION AND SEALING OF LEGAL DEEDS	25
24. COMMUNICATING WITH DISTRICT AND COUNTY OR UNITARY COUNCILLORS	26

25. RESTRICTIONS ON COUNCILLOR ACTIVITIES.....	26
26. STANDING ORDERS GENERALLY	26

INTRODUCTION

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

HOW TO USE MODEL STANDING ORDERS

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

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

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

DRAFTING NOTES

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

For convenience, the word "councillor" is used in model standing orders and, unless the context suggests otherwise, includes a non-councillor with or without voting rights. Model standing orders use gender-neutral language (e.g. "Chair").

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

1. **RULES OF DEBATE AT MEETINGS**

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

- o Unless permitted by the chair of the meeting, a councillor may speak once in the debate on a motion except:
 - i. to speak on an amendment moved by another councillor;
 - ii. to move or speak on another amendment if the motion has been amended since he last spoke;
 - iii. to make a point of order;
 - iv. to give a personal explanation; or
 - v. to exercise a right of reply.
- p During the debate on a motion, a councillor may interrupt only on a point of order or a personal explanation and the councillor who was interrupted shall stop speaking. A councillor raising a point of order shall identify the standing order which he considers has been breached or specify the other irregularity in the proceedings of the meeting he is concerned by.
- q A point of order shall be decided by the chair of the meeting and their decision shall be final.
- r When a motion is under debate, no other motion shall be moved except:
 - i. to amend the motion;
 - ii. to proceed to the next business;
 - iii. to adjourn the debate;
 - iv. to put the motion to a vote;
 - v. to ask a person to be no longer heard or to leave the meeting;
 - vi. to refer a motion to a committee or sub-committee for consideration;
 - vii. to exclude the public and press;
 - viii. to adjourn the meeting; or
 - ix. to suspend particular standing order(s) excepting those which reflect mandatory statutory or legal requirements.
- s Before an original or substantive motion is put to the vote, the chair of the meeting shall be satisfied that the motion has been sufficiently debated and that the mover of the motion under debate has exercised or waived their right of reply.
- t Excluding motions moved under standing order 1(r), the contributions or speeches by a councillor shall relate only to the motion under discussion and shall not exceed 2 minutes without the consent of the chair of the meeting.

2. DISORDERLY CONDUCT AT MEETINGS

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

3. MEETINGS GENERALLY

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

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

directed by the chair of the meeting.

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

- **vote whether or not he gave an original vote.**

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

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

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

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

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

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

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

- w **If a meeting is or becomes inquorate no business shall be transacted** and the meeting shall be closed. The business on the agenda for the meeting shall be adjourned to another meeting.
- x A meeting shall not exceed a period of 2 hours.

4. COMMITTEES AND SUB-COMMITTEES

- a **Unless the Council determines otherwise, a committee may appoint a sub-committee whose terms of reference and members shall be determined by the committee.**
- b **The members of a committee may include non-councillors unless it is a committee which regulates and controls the finances of the Council.**
- c **Unless the Council determines otherwise, all the members of an advisory committee and a sub-committee of the advisory committee may be non-councillors.**
- d The Council may appoint standing committees or other committees as may be necessary, and:
 - i. shall determine their terms of reference;
 - ii. shall determine the number and time of the ordinary meetings of a standing committee up until the date of the next annual meeting of the Council;
 - iii. shall permit a committee, other than in respect of the ordinary meetings of a committee, to determine the number and time of its meetings;
 - iv. shall, subject to standing orders 4(b) and (c), appoint and determine the terms of office of members of such a committee;
 - v. may, subject to standing orders 4(b) and (c), appoint and determine the terms of office of the substitute members to a committee whose role is to replace the ordinary members at a meeting of a committee if the ordinary members of the committee confirm to the Proper Officer 7 days before the meeting that they are unable to attend;
 - vi. shall, after it has appointed the members of a standing committee, appoint the chair of the standing committee;
 - vii. shall permit a committee other than a standing committee, to appoint its own chair at the first meeting of the committee;
 - viii. shall determine the place, notice requirements and quorum for a meeting of a committee and a sub-committee which, in both cases, shall be no less than three;

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

5. ORDINARY COUNCIL MEETINGS

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

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

- j Following the election of the Chair of the Council and Vice-Chair (if there is one) of the Council at the annual meeting, the business shall include:
- i. **In an election year, delivery by the Chair of the Council and councillors of their acceptance of office forms unless the Council resolves for this to be done at a later date. In a year which is not an election year, delivery by the Chair of the Council of their acceptance of office form unless the Council resolves for this to be done at a later date;**
 - ii. Confirmation of the accuracy of the minutes of the last meeting of the Council;
 - iii. Review of delegation arrangements to committees, sub-committees, staff and other local authorities;
 - iv. Review of the terms of reference for committees;
 - v. Appointment of members to existing committees;
 - vi. Appointment of any new committees in accordance with standing order 4;
 - vii. Review and adoption of appropriate standing orders and financial regulations;
 - viii. Review of arrangements (including legal agreements) with other local authorities, not-for-profit bodies and businesses.
 - ix. Review of representation on or work with external bodies and arrangements for reporting back;
 - x. 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;
 - xi. Confirmation of arrangements for insurance cover in respect of all insurable risks;
 - xii. Review of the Council's policies, procedures and practices in respect of its obligations under freedom of information and data protection legislation (*see also standing orders 11, 20 and 21*);
 - xiii. Review of the Council's policy for dealing with the press/media;
 - xiv. Review of the Council's expenditure incurred under s.137 of the Local Government Act 1972 or the general power of competence.
 - xv. Determining the time and place of ordinary meetings of the Council up to and including the next annual meeting of the Council.

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

- a **The Chair of the Council may convene an extraordinary meeting of the Council at any time.**
- b **If the Chair of the Council does not call an extraordinary meeting of the Council within seven days of having been requested in writing to do so by two councillors, any two councillors may convene an extraordinary meeting of the Council. The public notice giving the time, place and agenda for such a meeting shall be signed by the two councillors.**
- c The chair of a committee [or a sub-committee] may convene an extraordinary meeting of the committee [or the sub-committee] at any time.
- d If the chair of a committee [or a sub-committee] does not call an extraordinary meeting within 3 days of having been requested to do so by 2 members of the committee [or the sub-committee], any 2 members of the committee [or the sub-committee] may convene an extraordinary meeting of the committee [or a sub-committee].

7. **PREVIOUS RESOLUTIONS**

- a A resolution shall not be reversed within six months except either by a special motion, which requires written notice by at least 5 councillors to be given to the Proper Officer in accordance with standing order 9, or by a motion moved in pursuance of the recommendation of a committee or a sub-committee.
- b When a motion moved pursuant to standing order 7(a) has been disposed of, no similar motion may be moved for a further six months.

8. **VOTING ON APPOINTMENTS**

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

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

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

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

- a The following motions may be moved at a meeting without written notice to the Proper Officer:
 - i to correct an inaccuracy in the draft minutes of a meeting;
 - ii to move to a vote;

- iii. to defer consideration of a motion;
- iv. to refer a motion to a particular committee or sub-committee;
- v. to appoint a person to preside at a meeting;
- vi. to change the order of business on the agenda;
- vii. to proceed to the next business on the agenda;
- viii. to require a written report;
- ix. to appoint a committee or sub-committee and their members;
- x. to extend the time limits for speaking;
- xi. to exclude the press and public from a meeting in respect of confidential or other information which is prejudicial to the public interest;
- xii. to not hear further from a councillor or a member of the public;
- xiii. to exclude a councillor or member of the public for disorderly conduct;
- xiv. to temporarily suspend the meeting;
- xv. to suspend a particular standing order (unless it reflects mandatory statutory or legal requirements);
- xvi. to adjourn the meeting; or
- xvii. to close the meeting.

11. **MANAGEMENT OF INFORMATION**

See also standing order 20.

- a **The Council shall have in place and keep under review, technical and organisational measures to keep secure information (including personal data) which it holds in paper and electronic form. Such arrangements shall include deciding who has access to personal data and encryption of personal data.**
- b **The Council shall have in place, and keep under review, policies for the retention and safe destruction of all information (including personal data) which it holds in paper and electronic form. The Council's retention policy shall confirm the period for which information (including personal data) shall be retained or if this is not possible the criteria used to determine that period (e.g. the Limitation Act 1980).**
- c **The agenda, papers that support the agenda and the minutes of a meeting shall not disclose or otherwise undermine confidential information or**

personal data without legal justification.

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

12. **DRAFT MINUTES**

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

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

“The chair of this meeting does not believe that the minutes of the meeting of the Aldbury Parish Council held on [date] in respect of () were a correct record but this view was not upheld by the meeting and the minutes are confirmed as an accurate record of the proceedings.”
- e **If the Council’s gross annual income or expenditure (whichever is higher) does not exceed £25,000, it shall publish draft minutes on a website which is publicly accessible and free of charge not later than one month after the meeting has taken place.**
- f Subject to the publication of draft minutes in accordance with standing order 12(e) and standing order 20(a) and following a resolution which confirms the accuracy of the minutes of a meeting, the draft minutes or recordings of the meeting for which approved minutes exist shall be destroyed.

13. **CODE OF CONDUCT AND DISPENSATIONS**

See also standing order 3(u).

- a All councillors and non-councillors with voting rights shall observe the code of conduct adopted by the Council.
- b Unless they have been granted a dispensation, a councillor or non-councillor with voting rights shall withdraw from a meeting when it is considering a matter in which he has a disclosable pecuniary interest. They may return to the meeting after it has considered the matter in which he had the interest.
- c Unless they have been granted a dispensation, a councillor or non-councillor with voting rights shall withdraw from a meeting when it is considering a matter in which he has another interest if so required by the Council's code of conduct. They may return to the meeting after it has considered the matter in which they had the interest.
- d **Dispensation requests shall be in writing and submitted to the Proper Officer** as soon as possible before the meeting, or failing that, at the start of the meeting for which the dispensation is required.
- e A decision as to whether to grant a dispensation shall be made by a meeting of the Council, or committee or sub-committee for which the dispensation is required and that decision is final.
- f A dispensation request shall confirm:
 - i. the description and the nature of the disclosable pecuniary interest or other interest to which the request for the dispensation relates;
 - ii. whether the dispensation is required to participate at a meeting in a discussion only or a discussion and a vote;
 - iii. the date of the meeting or the period (not exceeding four years) for which the dispensation is sought; and
 - iv. an explanation as to why the dispensation is sought.
- g Subject to standing orders 13(d) and (f), a dispensation request shall be considered at the beginning of the meeting of the Council, or committee or sub-committee for which the dispensation is required.
- h **A dispensation may be granted in accordance with standing order 13(e) if having regard to all relevant circumstances any of the following apply:**
 - i. **without the dispensation the number of persons prohibited from participating in the particular business would be so great a proportion of the meeting transacting the business as to impede the transaction of the business;**

- ii. **granting the dispensation is in the interests of persons living in the Council's area; or**
- iii. **it is otherwise appropriate to grant a dispensation.**

14. **CODE OF CONDUCT COMPLAINTS**

- a **Upon notification by the Principal Council that a councillor or non-councillor with voting rights has breached the Council's code of conduct, the Council shall consider what, if any, action to take against them. Such action excludes disqualification or suspension from office.**

15. **PROPER OFFICER**

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

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

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

- ii. subject to standing order 9, include on the agenda all motions in the order received unless a councillor has given written notice at least 7 days before the meeting confirming their withdrawal of it;
- iii. convene a meeting of the Council for the election of a new Chair of the Council, occasioned by a casual vacancy in their office;
- iv. **facilitate inspection of the minute book by local government electors;**
- v. **receive and retain copies of byelaws made by other local authorities;**
- vi. hold acceptance of office forms from councillors;
- vii. hold a copy of every councillor's register of interests;
- viii. assist with responding to requests made under freedom of information legislation and rights exercisable under data protection legislation, in accordance with the Council's relevant policies and procedures;
- ix. liaise, as appropriate, with the Council's Data Protection Officer (if there is one);
- x. receive and send general correspondence and notices on behalf of the Council except where there is a resolution to the contrary;

- xi. assist in the organisation of, storage of, access to, security of and destruction of information held by the Council in paper and electronic form subject to the requirements of data protection and freedom of information legislation and other legitimate requirements (e.g. the Limitation Act 1980);
- xii. arrange for legal deeds to be executed;
(*see also standing order 23*);
- xiii. arrange or manage the prompt authorisation, approval, and instruction regarding any payments to be made by the Council in accordance with its financial regulations;
- xiv. record every planning application notified to the Council and the Council's response to the local planning authority in a book for such purpose;
- xv. refer a planning application received by the Council to the Chair or in their absence the Vice-Chair (if there is one) of the Council within two working days of receipt to facilitate an extraordinary meeting if the nature of a planning application requires consideration before the next ordinary meeting of the Council;
- xvi. manage access to information about the Council via the publication scheme; and
- xvii. retain custody of the seal of the Council (if there is one) which shall not be used without a resolution to that effect.
(*see also standing order 23*).

16. RESPONSIBLE FINANCIAL OFFICER

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

17. ACCOUNTS AND ACCOUNTING STATEMENTS

- a "Proper practices" in standing orders refer to the most recent version of "Governance and Accountability for Local Councils – a Practitioners' Guide".
- b All payments by the Council shall be authorised, approved and paid in accordance with the law, proper practices and the Council's financial regulations.
- c The Responsible Financial Officer shall supply to each councillor as soon as practicable after 30 June, 30 September and 31 December in each year a

statement to summarise:

- i. the Council's receipts and payments (or income and expenditure) for each quarter;
- ii. the Council's aggregate receipts and payments (or income and expenditure) for the year to date;
- iii. the balances held at the end of the quarter being reported and

which includes a comparison with the budget for the financial year and highlights any actual or potential overspends.

- d. As soon as possible after the financial year end at 31 March, the Responsible Financial Officer shall provide:
 - i. each councillor with a statement summarising the Council's receipts and payments (or income and expenditure) for the last quarter and the year to date for information; and
 - ii. to the Council the accounting statements for the year in the form of Section 2 of the annual governance and accountability return, as required by proper practices, for consideration and approval.
- e. The year-end accounting statements shall be prepared in accordance with proper practices and apply the form of accounts determined by the Council (receipts and payments, or income and expenditure) for the year to 31 March. A completed draft annual governance and accountability return shall be presented to all councillors at least 14 days prior to anticipated approval by the Council. The annual governance and accountability return of the Council, which is subject to external audit, including the annual governance statement, shall be presented to the Council for consideration and formal approval before 30 June.

18. **FINANCIAL CONTROLS AND PROCUREMENT**

- a. The Council shall consider and approve financial regulations drawn up by the Responsible Financial Officer, which shall include detailed arrangements in respect of the following:
 - i. the keeping of accounting records and systems of internal controls;
 - ii. the assessment and management of financial risks faced by the Council;
 - iii. the work of the independent internal auditor in accordance with proper practices and the receipt of regular reports from the internal auditor, which shall be required at least annually;
 - iv. the inspection and copying by councillors and local electors of the

Council's accounts and/or orders of payments; and

- v. whether contracts with an estimated value below 60,000 due to special circumstances are exempt from a tendering process or procurement exercise.
- b. Financial regulations shall be reviewed regularly and at least annually for fitness of purpose.
- c. Subject to additional requirements in the financial regulations of the Council, the tender process for contracts for the supply of goods, materials, services or the execution of works shall include, as a minimum, the following steps:
 - i. a specification for the goods, materials, services or the execution of works shall be drawn up;
 - ii. an invitation to tender shall be drawn up to confirm (i) the Council's specification (ii) the time, date and address for the submission of tenders (iii) the date of the Council's written response to the tender and (iv) the prohibition on prospective contractors contacting councillors or staff to encourage or support their tender outside the prescribed process;
 - iii. tenders are to be submitted in writing in a sealed marked envelope addressed to the Proper Officer;
 - iv. tenders shall be opened by the Proper Officer in the presence of at least one councillor after the deadline for submission of tenders has passed;
 - v. tenders are to be reported to and considered by the appropriate meeting of the Council or a committee or sub-committee with delegated responsibility.
- d. Neither the Council, nor a committee or a sub-committee with delegated responsibility for considering tenders, is bound to accept the lowest value tender.
- e. **Where the value of a contract is likely to exceed the threshold specified by the Government from time to time, the Council must consider whether the contract is subject to the requirements of the current procurement legislation and, if so, the Council must comply with procurement rules. NALC's procurement guidance contains further details.**

f. Procurement Thresholds from 1 January 2026 :

Councils must comply with the full rules of the Procurement Act 2023 where potential contracts have an estimated value (including VAT) of over: £207,720 (previously £214,904) for goods or services, or £5,193,000 (previously £5,372,609) for public works (construction).

Where a contract will run for several years, it is the total (not annual)

19. **HANDLING STAFF MATTERS**

- a A matter personal to a member of staff that is being considered by a meeting of the staff committee is subject to standing order 11.
- b Subject to the Council's policy regarding absences from work, the Council's most senior member of staff shall notify the chair of the staff committee or, if he is not available, the vice-chair (if there is one) of the staff committee of absence occasioned by illness or other reason and that person shall report such absence to the staff committee at its next meeting.
- c The chair of the staff committee or in their absence, the vice-chair shall upon a resolution conduct a review of the performance and annual appraisal of the work of the clerk/RFO. The reviews and appraisal shall be reported in writing and are subject to approval by resolution by the staff committee.
- d Subject to the Council's policy regarding the handling of grievance matters, the Council's most senior member of staff (or other members of staff) shall contact the chair of the staff committee or in their absence, the vice-chair of the staff committee in respect of an informal or formal grievance matter, and this matter shall be reported back and progressed by resolution of the staff committee.
- e Subject to the Council's policy regarding the handling of grievance matters, if an informal or formal grievance matter raised by the clerk/RFO relates to the chair or vice-chair of the staff committee, this shall be communicated to another member of the staff committee, which shall be reported back and progressed by resolution of the staff committee.
- f Any persons responsible for all or part of the management of staff shall treat as confidential the written records of all meetings relating to their performance, capabilities, grievance or disciplinary matters.
- g In accordance with standing order 11(a), persons with line management responsibilities shall have access to staff records referred to in standing order 19(f).

20. **RESPONSIBILITIES TO PROVIDE INFORMATION**

See also standing order 21.

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

21. **RESPONSIBILITIES UNDER DATA PROTECTION LEGISLATION**

(Below is not an exclusive list).

See also standing order 11.

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

22. **RELATIONS WITH THE PRESS/MEDIA**

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

other media.

23. **EXECUTION AND SEALING OF LEGAL DEEDS**

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

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

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

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

24. **COMMUNICATING WITH DISTRICT AND COUNTY OR UNITARY COUNCILLORS**

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

25. **RESTRICTIONS ON COUNCILLOR ACTIVITIES**

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

26. **STANDING ORDERS GENERALLY**

- a All or part of a standing order, except one that incorporates mandatory statutory or legal requirements, may be suspended by resolution in relation to the consideration of an item on the agenda for a meeting.
- b A motion to add to or vary or revoke one or more of the Council's standing orders, except one that incorporates mandatory statutory or legal requirements, shall be proposed by a special motion, the written notice by at least 7 councillors to be given to the Proper Officer in accordance with standing order 9.
- c The Proper Officer shall provide a copy of the Council's standing orders to a councillor as soon as possible.
- d The decision of the chair of a meeting as to the application of standing orders at the meeting shall be final.

ALDBURY PARISH COUNCIL FINANCIAL REGULATIONS adopted on 11th May 2026

Contents

1. General.....	2
2. Risk management and internal control.....	3
3. Accounts and audit.....	4
4. Budget and precept.....	5
5. Procurement.....	6
6. Banking and payments	8
7. Electronic payments.....	9
8. Cheque payments	10
9. Payment cards	11
10. Petty Cash	11
11. Payment of salaries and allowances	11
12. Loans and investments.....	12
13. Income.....	12
14. Payments under contracts for building or other construction works.....	13
15. Stores and equipment.....	13
16. Assets, properties and estates	13
17. Insurance	14
18. [Charities].....	Error! Bookmark not defined.
19. Suspension and revision of Financial Regulations.....	14
Appendix 1 - Tender process	15

1. General

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

- **setting the final budget or the precept (council tax requirement);**
 - **the outcome of a review of the effectiveness of its internal controls**
 - **approving accounting statements;**
 - **approving an annual governance statement;**
 - **borrowing;**
 - **declaring eligibility for the General Power of Competence; and**
 - **addressing recommendations from the internal or external auditors**
- 1.7. In addition, the council shall:
- determine and regularly review the bank mandate for all council bank accounts;
 - authorise any grant or single commitment in excess of £1,000;

2. Risk management and internal control

- 2.1. **The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.**
- 2.2. The Clerk/RFO shall prepare, for approval by the council, a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.
- 2.3. When considering any new activity, the Clerk/RFO shall prepare a draft risk assessment including risk management proposals for consideration by the council.
- 2.4. **At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.**
- 2.5. **The accounting control systems determined by the RFO must include measures to:**
- **ensure that risk is appropriately managed;**
 - **ensure the prompt, accurate recording of financial transactions;**
 - **prevent and detect inaccuracy or fraud; and**
 - **allow the reconstitution of any lost records;**
 - **identify the duties of officers dealing with transactions and**
 - **ensure division of responsibilities.**
- 2.6. At least once in each quarter, and at each financial year end, a member other than the Chair shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the council.
- 2.7. Regular back-up copies shall be made of the records on any council computer and stored either online or in a separate location from the computer. The council shall

put measures in place to ensure that the ability to access any council computer is not lost if an employee leaves or is incapacitated for any reason.

3. Accounts and audit

- 3.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations.
- 3.2. **The accounting records determined by the RFO must be sufficient to explain the council's transactions and to disclose its financial position with reasonable accuracy at any time. In particular, they must contain:**
 - **day-to-day entries of all sums of money received and expended by the council and the matters to which they relate;**
 - **a record of the assets and liabilities of the council;**
- 3.3. The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual Governance and Accountability Return.
- 3.4. The RFO shall complete and certify the annual Accounting Statements of the council contained in the Annual Governance and Accountability Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the RFO shall submit them (with any related documents) to the council, within the timescales required by the Accounts and Audit Regulations.
- 3.5. **The council must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices.**
- 3.6. **Any officer or member of the council must make available such documents and records as the internal or external auditor consider necessary for the purpose of the audit** and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary.
- 3.7. The internal auditor shall be appointed by the council and shall carry out their work to evaluate the effectiveness of the council's risk management, control and governance processes in accordance with proper practices specified in the Practitioners' Guide.
- 3.8. The council shall ensure that the internal auditor:
 - is competent and independent of the financial operations of the council;
 - reports to council in writing, or in person, on a regular basis with a minimum of one written report during each financial year;
 - can demonstrate competence, objectivity and independence, free from any actual or perceived conflicts of interest, including those arising from family relationships; and
 - has no involvement in the management or control of the council

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

- perform any operational duties for the council;
- initiate or approve accounting transactions;
- provide financial, legal or other advice including in relation to any future transactions; or
- direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.

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

3.11. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts, including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and documents required by the Local Audit and Accountability Act 2014, or any superseding legislation, and the Accounts and Audit Regulations.

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

4. Budget and precept

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

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

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

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

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

4.6. The draft budget with any committee proposals and forecast, including any recommendations for the use or accumulation of reserves, shall be considered by the council.

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

5. Procurement

- 5.1. **Members and officers are responsible for obtaining value for money at all times.** Any officer procuring goods, services or works should ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from several suppliers.
- 5.2. The RFO should verify the lawful nature of any proposed purchase before it is made and in the case of new or infrequent purchases, should ensure that the legal power being used is reported to the meeting at which the order is authorised and also recorded in the minutes.
- 5.3. Every contract shall comply with the council's Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency.
- 5.4. **For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The Procurement Act 2023 and The Procurement Regulations 2024 or any superseding legislation ("the Legislation"), must be followed in respect of the tendering, award and notification of that contract.**
- 5.5. Where the estimated value is below the Government threshold, the council shall (with the exception of items listed in paragraph 5.12) obtain prices as follows:
- 5.6. For contracts estimated to exceed £60,000 including VAT, the Clerk shall seek formal tenders from at least three suppliers agreed by the council OR advertise an open invitation for tenders in compliance with any relevant provisions of the Legislation. Tenders shall be invited in accordance with Appendix 1.
- 5.7. **For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation regarding the publication of invitations and notices.**
- 5.8. For contracts greater than £3,000 excluding VAT the Clerk or RFO shall seek at least 3 fixed-price quotes;

- 5.9. where the value is between £500 and £3,000 excluding VAT, the Clerk/RFO shall try to obtain 3 estimates (which might include evidence of online prices, or recent prices from regular suppliers).
- 5.10. For smaller purchases, the clerk shall seek to achieve value for money.
- 5.11. **Contracts must not be split to avoid compliance with these rules.**
- 5.12. The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (iv) below:
- i. specialist services, such as legal professionals acting in disputes;
 - ii. repairs to, or parts for, existing machinery or equipment;
 - iii. works, goods or services that constitute an extension of an existing contract;
 - iv. goods or services that are only available from one supplier or are sold at a fixed price.
- 5.13. When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a recommendation to the council. Avoidance of competition is not a valid reason.
- 5.14. The council shall not be obliged to accept the lowest or any tender, quote or estimate.
- 5.15. Individual purchases within an agreed budget for that type of expenditure may be authorised by:
- the Clerk, under delegated authority, for any items below £500 excluding VAT.
 - the Clerk, in consultation with the Chair of the Council, for any items below £2,000 excluding VAT.
 - the council for all items over £3,000;
- Such authorisation must be supported by a minute (in the case of council or committee decisions) or other auditable evidence trail.
- 5.16. No individual member, or informal group of members may issue an official order (unless instructed to do so in advance by a resolution of the council) or make any contract on behalf of the council.
- 5.17. No expenditure may be authorised that will exceed the budget for that type of expenditure other than by resolution of the council except in an emergency.
- 5.18. In cases of serious risk to the delivery of council services or to public safety on council premises, the clerk may authorise expenditure of up to £2,000 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible and to the council as soon as practicable thereafter.
- 5.19. No expenditure shall be authorised, no contract entered into or tender accepted in relation to any major project, unless the council is satisfied that the necessary funds

are available and that where a loan is required, Government borrowing approval has been obtained first.

5.20. An official order or letter shall be issued for all work, goods and services above £250 excluding VAT, unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained, along with evidence of receipt of goods.

5.21. Any ordering system can be misused and access to them shall be controlled by the RFO.

5.22. Procurement Thresholds from 1 January 2026

Councils must comply with the full rules of the Procurement Act 2023 where potential contracts have an estimated value (including VAT) of over: £207,720 (previously £214,904) for goods or services, or £5,193,000 (previously £5,372,609) for public works (construction). Where a contract will run for several years, it is the total (not annual) value that matters. PPN 023: 2026 Threshold Amounts (HTML) - GOV.UK

6. Banking and payments

6.1. The council's banking arrangements, including the bank mandate, shall be made by the RFO and authorised by the council; banking arrangements shall not be delegated to a committee. The council has resolved to bank with Unity Trust Bank. The arrangements shall be reviewed annually for security and efficiency.

6.2. The council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. Wherever possible, more than one person should be involved in any payment, for example by dual online authorisation or dual cheque signing. Even where a purchase has been authorised, the payment must also be authorised and only authorised payments shall be approved or signed to allow the funds to leave the council's bank.

6.3. All invoices for payment should be examined for arithmetical accuracy, analysed to the appropriate expenditure heading and verified to confirm that the work, goods or services were received, checked and represent expenditure previously authorised by the council before being certified by the RFO. Where the certification of invoices is done as a batch, this shall include a statement by the RFO that all invoices listed have been 'examined, verified and certified' by the RFO.

6.4. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of employment) may be summarised to avoid disclosing any personal information.

6.5. All payments shall be made by online banking/cheque, in accordance with a resolution of the council or a delegated decision by an officer, unless the council resolves to use a different payment method.

6.6. For each financial year the RFO may draw up a schedule of regular payments due in relation to a continuing contract or obligation (such as Salaries, PAYE, National Insurance, pension contributions, rent, rates, regular maintenance contracts and similar items), which the council may authorise in advance for the year.

- 6.7. A copy of this schedule of regular payments shall be signed by two members on each and every occasion when payment is made - to reduce the risk of duplicate payments.
- 6.8. A list of such payments shall be reported to the next appropriate meeting of the council for information only.
- 6.9. The Clerk and RFO shall have delegated authority to authorise payments only in the following circumstances:
 - i. any payments of up to £500 excluding VAT, within an agreed budget.
 - ii. payments of up to £2,000 excluding VAT in cases of serious risk to the delivery of council services or to public safety on council premises.
 - iii. any payment necessary to avoid a charge under the Late Payment of Commercial Debts (Interest) Act 1998 or to comply with contractual terms, where the due date for payment is before the next scheduled meeting of the council, where the Clerk and RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council.
 - iv. Fund transfers within the councils banking arrangements up to the sum of £10,000, provided that a list of such payments shall be submitted to the next appropriate meeting of council.
- 6.10. The RFO shall present a schedule of payments requiring authorisation, forming part of the agenda for the meeting, together with the relevant invoices, to the council. The council shall review the schedule for compliance and, having satisfied itself, shall authorise payment by resolution. The authorised schedule shall be initialled immediately below the last item by the person chairing the meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of that meeting.

7. Electronic payments

- 7.1. Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator. The bank mandate agreed by the council shall identify 5 councillors who will be authorised to approve transactions on those accounts and a minimum of two people will be involved in any online approval process. The Clerk may be an authorised signatory, but no signatory should be involved in approving any payment to themselves.
- 7.2. All authorised signatories shall have access to view the council's bank accounts online.
- 7.3. No employee or councillor shall disclose any PIN or password, relevant to the council or its banking, to anyone not authorised in writing by the council or a duly delegated committee.
- 7.4. The Service Administrator shall set up all items due for payment online. A list of payments for approval, together with copies of the relevant invoices, shall be sent by email to the authorised signatories.

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

8. Cheque payments

- 8.1. Cheques or orders for payment in accordance in accordance with a resolution or delegated decision shall be signed by two members.
- 8.2. A signatory having a family or business relationship with the beneficiary of a payment shall not, under normal circumstances, be a signatory to that payment.

- 8.3. To indicate agreement of the details on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall also initial the cheque counterfoil and invoice.
- 8.4. Cheques or orders for payment shall not normally be presented for signature other than at, or immediately before or after a council meeting. Any signatures obtained away from council meetings shall be reported to the council at the next convenient meeting.

9. Payment cards

- 9.1. Any Debit Card issued for use will be specifically restricted to the Clerk and the RFO and will also be restricted to a single transaction maximum value of £500 unless authorised by council or finance committee in writing before any order is placed.
- 9.2. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the council. Transactions and purchases made will be reported to the council and authority for topping-up shall be at the discretion of the council.
- 9.3. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk and RFO and any balance shall be paid in full each month.
- 9.4. Personal credit or debit cards of members or staff shall not be used except for expenses of up to £250 including VAT, incurred in accordance with council policy.

10. Petty Cash – No petty cash held

11. Payment of salaries and allowances

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

11.7. Any termination payments shall be supported by a report to the council, setting out a clear business case. Termination payments shall only be authorised by the full council.

11.8. Before employing interim staff, the council must consider a full business case.

12. Loans and investments

12.1. Any application for Government approval to borrow money and subsequent arrangements for a loan must be authorised by the full council and recorded in the minutes. All borrowing shall be in the name of the council, after obtaining any necessary approval.

12.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State (such as Hire Purchase, Leasing of tangible assets or loans to be repaid within the financial year) must be authorised by the full council, following a written report on the value for money of the proposed transaction.

12.3. The council shall consider the requirement for an Investment Strategy and Policy in accordance with Statutory Guidance on Local Government Investments, which must be written in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.

12.4. All investment of money under the control of the council shall be in the name of the council.

12.5. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.

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

13. Income

13.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.

13.2. The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the Clerk. The RFO shall be responsible for the collection of all amounts due to the council.

13.3. Any sums found to be irrecoverable and any bad debts shall be reported to the council by the RFO and shall be written off in the year. The council's approval shall be shown in the accounting records.

13.4. All sums received on behalf of the council shall be deposited intact with the council's bankers, with such frequency as the RFO considers necessary. The origin of each receipt shall clearly be recorded on the paying-in slip or other record.

13.5. Personal cheques shall not be cashed out of money held on behalf of the council.

The RFO shall ensure that VAT is correctly recorded in the council's accounting software and that any VAT Return required is submitted and any repayment claim

under section 33 of the VAT Act 1994 shall be made at least annually at the end of the financial year.

13.6. Where significant sums of cash are regularly received by the council, the RFO shall ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control record such as ticket issues, and that appropriate care is taken for the security and safety of individuals banking such cash.

14. Payments under contracts for building or other construction works

14.1. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments, which shall be made within the time specified in the contract based on signed certificates from the architect or other consultant engaged to supervise the works.

14.2. Any variation of, addition to or omission from a contract must be authorised by the Clerk to the contractor in writing, with the council being informed where the final cost is likely to exceed the contract sum by 5% or more, or likely to exceed the budget available.

15. Stores and equipment

15.1. The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section.

15.2. Delivery notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.

16. Assets, properties and estates

16.1. The Clerk shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the council.

16.2. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date, with a record of all properties held by the council, their location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held, in accordance with Accounts and Audit Regulations.

16.3. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

16.4. No interest in land shall be purchased or otherwise acquired, sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a written report shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate where required by law).

16.5. No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with

any other consents required by law, except where the estimated value of any one item does not exceed £500. In each case a written report shall be provided to council with a full business case.

17. Insurance

- 17.1. The RFO shall keep a record of all insurances effected by the council and the property and risks covered, reviewing these annually before the renewal date in conjunction with the council's review of risk management.
- 17.2. The Clerk/RFO shall give prompt notification to the Council of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.
- 17.3. The RFO shall be notified of any loss, liability, damage or event likely to lead to a claim, and shall report these to the council at the next available meeting. The RFO shall negotiate all claims on the council's insurers.
- 17.4. All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined annually by the council, or duly delegated committee.

18. Suspension and revision of Financial Regulations

- 18.1. The council shall review these Financial Regulations annually and following any change of clerk/ RFO. The Clerk shall monitor changes in legislation or proper practices and advise the council of any need to amend these Financial Regulations.
- 18.2. The council may, by resolution duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations, provided that reasons for the suspension are recorded and that an assessment of the risks arising has been presented to all members. Suspension does not disapply any legislation or permit the council to act unlawfully.
- 18.3. The council may temporarily amend these Financial Regulations by a duly notified resolution, to cope with periods of absence, local government reorganisation, national restrictions or other exceptional circumstances.

Appendix 1 - Tender process

- 1) Any invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases.
- 2) The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post, unless an electronic tendering process has been agreed by the council.
- 3) Where a postal process is used, each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract. All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of council.
- 4) Where an electronic tendering process is used, the council shall use a specific email address that will be monitored to ensure that nobody accesses any tender before the expiry of the deadline for submission.
- 5) Any invitation to tender issued under this regulation shall be subject to Standing Order 18 and shall refer to the terms of the Bribery Act 2010.
- 6) Where the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.

Aldbury Parish Council Financial and Management Risk Assessment

Reviewed: May 2026

This document has been produced to enable the Parish Council to assess the financial and management risks that it faces and satisfy itself that it has taken adequate steps to minimise them and must be in place as part of the council's internal controls. Assessing risk is an essential action to enable council to propose a positive assertion when signing the Annual Governance Statement.

Area	Risk(s) Identified	Level of Risk High/ Medium/ Low	Management/Control of Risk	Review/Assess
Precept	Adequacy of Precept	Low	<ul style="list-style-type: none"> The Council reviews the actual spend to budget after the half year The Council discusses the level of Precept at budget setting time in the context of the level of its Reserves and any grants to be received from Dacorum Borough Council (DBC). The Precept is based on these and the income and expenditure requirements for the following year 	To be reviewed by the Council as part of the annual budget setting process
	Precept request submitted to DBC and collected by them	Low	<ul style="list-style-type: none"> The Clerk submits signed precept forms to DBC (and copies the Chair and Vice Chair in the email) by the end of January deadline. The Clerk checks the bank statements and informs the Council when the Precept and associated grants have been received from DBC 	
Bank & Banking	Inadequate Checks	Low	<ul style="list-style-type: none"> The Council had adopted NALC's model Financial Regulations which set out requirements for banking, procurement and reconciliation of accounts. These are adhered to by the Clerk/RFO and Councillors 	To be reviewed by the Council annually, as part of the review of the Financial Regulations
	Bank errors	Low	<ul style="list-style-type: none"> Any errors made by the bank in processing payments or receipts would be discovered by the Clerk/RFO when reconciling the monthly bank statements with the payment schedule, cheque 	

			<p>book and paying-in book. Any errors are reported to the bank immediately by the Clerk.</p> <ul style="list-style-type: none"> The Council uses online banking and has a current account with Unity Trust Bank and the Public Sector Deposit Fund with CCLA, which is a short term investment 	
Cash	Loss through theft or dishonesty	Low	<ul style="list-style-type: none"> The Council has Financial Regulations which set out the requirements Any cash received (mainly as part of allotment rents) will be recorded and banked by the clerk within 6 working days of receipt. As of 2020 an invoicing system is used to collect the allotment rent, the invoice acts as a receipt and the Clerk emails tenants when rent is received 	To be reviewed by the Council annually, as part of the review of the Financial Regulations.
Direct Costs & Overhead Expenses	Goods not supplied Incorrect invoicing Cheque payable incorrect	Low Low Medium	<ul style="list-style-type: none"> The Council's Financial Regulations set out requirements for making payments and are adhered to Every Council meeting agenda contains a list of payments to be approved along with associated invoices and receipts. The Clerk has checked these against goods received/services supplied, prior to the Council meeting and circulates these to members prior to the meeting. After reviewing list of payments, the Council passes a resolution to make the payments. One Cllr checks the list of payments against the invoices received and signs the invoice to show this has been checked and approved Unpaid invoices due to the Council are pursued and where possible payment obtained. Where the Clerk has concerns about the collection of any invoice she will bring this to the attention of the Council 	To be reviewed by the Council annually, as part of the review of the Financial Regulations.
	Unpaid invoices	Medium		
Grants & Support – Payable	Power to Pay Authorisation of the Council to pay	Low	<ul style="list-style-type: none"> Power to pay and agreement of grant and conditions is being minuted. Grant listed as a payment and authorised as such The Clerk checks on each occasion to ensure that the section 137 expenditure limit under the Local Government Act 1972 is not exceeded for the financial year The Council also considers grant applications from village halls in accordance with section 133 of the Local Government Act 1972 	Process for the payment of Grants to be reviewed by the Council annually. Grant and donation policy to be reviewed every two years
Grants - Receivable	Receipt of Grant	Low	<ul style="list-style-type: none"> Annual Concurrent Services Grant and Warden's Grant is being received from DBC. The Clerk checks these have been received 	Process for receiving annual grants from DBC to be reviewed by the

			<p>and the amounts are correct and reports their receipt to the Council</p> <ul style="list-style-type: none"> One off grants will come with terms and conditions which would need to be satisfied e.g Tesco Bags of Help, Luton Rising, The National Lottery Community Fund and DBC Community grant. 	<p>Council as part of the annual budget setting process. Process for receiving one off grants to be reviewed as required.</p>
Charges/Rental - Payable	Payment of charges, rentals and leases	Low	<ul style="list-style-type: none"> The Parish Council lease the Recreation Ground and the Allotments in Aldbury from the St Alban's Diocesan Board of Finance. Invoices are added to the list of payments to be approved by the Council. The lease on the Recreation Ground was renewed in March 2021 and ends on 28th September 2036. The lease on the Allotment land ends 2027. 	<p>Process to be reviewed annually by Council as part of the budget setting process.</p>
	Renewal of lease, increase in rent	Medium		
Charges/Rental - Receivable	Non-receipt of Rental Insurance implications	Medium	<ul style="list-style-type: none"> The Parish Council collects allotment rents once a year. An invoice is issued to all allotment holders and the rents collected primarily via BACS. Cheques are banked by the Clerk within 6 working days of receipt. A summary of payment of allotment rent is presented to the Council. The allotments are covered by the Parish Council's insurance which is reviewed annually on renewal. 	<p>Process for managing the allotments and collecting rent to be reviewed annually by the Council.</p>
Salaries and Associated Costs	Salary paid incorrectly	Low	<ul style="list-style-type: none"> The Clerk's salary is paid monthly. The Clerk's salary is reviewed annually by Staff Committee. The Clerk is contracted to work set hours (currently 15h a week) which were approved by the Council. Tax and NI payments are calculated by the payroll provider. The Clerk joined the LGP scheme in May 2020. Pension Contribution is calculated by the payroll provider but the Clerk submits monthly and End of Year returns on LPPA portal. 	<p>To be reviewed annually by the Council as part of budget setting process.</p>
	Wrong deductions – NI, income tax	Low		
VAT	Non-reclaim of VAT	Low	<ul style="list-style-type: none"> The Council has Financial Regulations which set out the requirements. VAT is reclaimed annually or where required in accordance with the VAT Act 2974 section 33 of the VAT Act 1994 	<p>To be reviewed annually as part of the Annual Return process.</p>
Reserves – earmarked and general	Adequacy	Medium	<ul style="list-style-type: none"> The Council ensures its reserves are adequate and at a minimum represent two thirds of the current year's expenditure. 	<p>To be reviewed annually in line with review of the Financial Regulations and Reserves Policy.</p>

Borrowing	Adequacy of finances to be able to repay a loan (currently none)	Low	<ul style="list-style-type: none"> The Council has Financial Regulations which set out the requirements for borrowing money. The Council would conduct a financial review and cashflow forecast as part of the process of obtaining a loan. Loan repayments would be included as part of the annual budget process. 	To be reviewed by the Council annually, as part of the review of the Financial Regulations.
Assets	Loss of or damage to assets Risk or damage to third party property or individuals	Medium	<ul style="list-style-type: none"> The Council has Financial Regulations which set out the requirements. An accurate Register of Assets is maintained and reviewed annually by the Council in March. A Replacement Reserve will be established for any significant asset purchases The Register of Assets is included as part of the insurance review and renewal The adequacy of the Council's Public Liability insurance is reviewed annually 	To be reviewed by the Council annually, as part of the review of the Financial Regulations.
Financial Records	Inadequate Records Financial Irregularities	Medium	<ul style="list-style-type: none"> The Council has Financial Regulations which set out the requirements. The Council follow the Financial Regulations and the Financial Records are checked as part of the internal audit process 	To be reviewed by the Council annually, as part of the review of the Financial Regulations.
Business Continuity	Risk of Council not being able to continue its business due to an unexpected circumstance	Low	<ul style="list-style-type: none"> All electronic records are backed up and to be stored on One Drive and Office 365. Accounting Software "Rialtas" is stored in the Cloud and access via Rialtas Web. The Council IT administration and IT continuity plan is supported by two nominated Councillors Any security sensitive documents will be password protected and the passwords shared separately with the Chairman, Vice-Chairman and two nominated Councillors Given the infrastructure of the Council(no permanent office, diverse but locally available Cllrs, adequate number of bank signatories, online banking etc) and assuming the council remains quorate, the Council could continue to operate in any circumstances 	To be reviewed every 6 months by the nominated Councillor and the Clerk.
Reporting & Auditing	Communication of Information	Low	<ul style="list-style-type: none"> A budget monitoring report and bank reconciliation to be produced for each meeting for presentation to the Council. Statements are reviewed and approved by the Council. Monthly bank reconciliations produced and signed off by one Cllr 	To be reviewed by the Council annually, as part of the review of the Financial Regulations.

Agendas/ Minutes/ Notices	Accuracy and legality	Low	<ul style="list-style-type: none"> Agendas and minutes are produced by the Clerk and adhere to the requirements set out in the Council's Standing Orders Agendas are displayed and minutes are available in accordance with the legal requirements set out in the Council's Standing Orders Minutes are approved and signed at the following Council Meeting 	To be reviewed annually in line with review of Council's Standing Orders.
Members Interests	Conflict of Interest	Medium	<ul style="list-style-type: none"> Members declare interests at the start of every Council meeting. These are recorded in the minutes Register of Members' Interest forms are reviewed annually by all Councillors at the Annual Council Meeting. 	To be reviewed annually in line with review of Council's Standing Orders.
	Inaccurate Register of Members' Interests	Medium		
Insurance	Adequacy, cost, compliance, fidelity guarantee, fraud by staff	Medium	<ul style="list-style-type: none"> An annual review is undertaken of all insurance arrangements in place, including Fidelity Guarantee value which is appropriately set The Register of Assets is included as part of the insurance review and renewal The adequacy of the Council's Public Liability insurance is reviewed annually 	Insurance arrangements to be reviewed annually. Current Insurer Clear Councils (formerly known as BHIB) Council's Insurance under LTU until 2026 renewed by 1 st June each year.
Data Protection	Policy Provision	Low	<ul style="list-style-type: none"> The Council is registered with the Information Commissioner 	To be reviewed annually.
Freedom of Information	Policy Provision	Medium	<ul style="list-style-type: none"> The Council conforms to the Freedom of Information Act and responds to individual requests in accordance with it. The Council adopted publication scheme for Local Councils 	To be reviewed annually.
Availability of Council Information	Publication of Information	Low	<ul style="list-style-type: none"> The Council adheres to the Transparency Code and aims to publish relevant information on the Aldbury Parish Council website as soon as it is practical to do so. 	To be reviewed annually.

**Bank Reconciliation Statement as at 30/04/2026
for Cashbook 1 - Unity Trust A/C**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Unity Trust A/C	30/04/2026		53,135.46
			<hr/> 53,135.46
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			53,135.46
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<hr/> 0.00
			53,135.46
		Balance per Cash Book is :-	53,135.46
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

BACS/DD/SO presented for payment at the meeting on 11 May 2026:

PAYEE	DESCRIPTION	AMOUNT including VAT where applicable
M Turczyn (Clerk)	Salary and HCC Pension contributions – April (Salary paid on 27.04.2026)	£1,533.33
HMRC Cumbernauld	Clerk's PAYE/NI April	£184.28
McVeigh Parker	Allotment water project materials	£816.88
McVeigh Parker	Allotment water project 4 troughs and 4 service boxes (paid on 27.04.2026)	£792.10
HAPTC	Internal Audit 2025-26 fee	£360.64
Npower (DD)	Street light power (paid on 23.04.2026)	£174.79
Npower (DD)	Street light power	£142.55
Cllr James Paterson	Reimbursement for materials / allotment water project	£90.48
Mickey Boyce	Operator – trench excavation / allotment water project (Paid by Cllr James Paterson on work completion, reimbursement to Cllr Paterson)	£300.00
Berkhamsted Plant and Tool Hire	JCB digger 1 week hire / allotment water project (paid on 24.04.2026)	£330.00
Luke Mabbett	Work to allotment hedges and trees (paid on 27.04.2026)	£625.00
Anglo Dutch	Payroll provider (paid on 27.04.2026)	£72.00
M Turczyn	Clerk's mileage expenses	£43.20

Income received in April 2026:

- CCLA Investment – Interest £143.95
- Tennis Club - £20
- Allotment rent – new tenant (50% discount as tenancy taken after March) - £15

- Dacorum Borough Council Precept - £35,638.23
- Dacorum Borough Council Concurrent Services Grant - £7,066.26
- Dacorum Borough Council Warden Grant - £590.52

Internal Audit Report

(To be read in conjunction with the Annual Internal Audit Report in the Annual Governance and Accountability Return)

Name of council:	Aldbury Parish Council		
Name of Internal Auditor:	Katie Eyre	Date of report:	05.05.2026
Year ending:	31 March 2026	Date audit carried out:	24.04.2026

To the Chairman of the Council

Thank you to Gosia firstly for supplying me with all relevant documentation for me to carry out this audit.

For this year's audit I first inspected the council's website to carry out checks of transparency and accessibility. I then viewed all of the council's agendas, minutes and available policies along with other relevant documents to gain a good perception of this year's activities. I then sort evidence that statutory documentation such as last year's AGAR, and internal audit report, along with the public rights notice and conclusion of audit were published. I also read through the relevant financial documents for this year to ensure reporting was correct and accurate. I also sort evidence that correct insurance limits were in place and that the correct employment statutes were implemented. The clerk also provided me with additional information based on the above audited. I also sort evidence of previous year's audit recommendations were met and based on my findings I have been able to proceed with the below audit report for 2025-2026

A. Appropriate accounting records have been properly kept throughout the Year.	YES
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The brought-forward figures recorded in the cashbook for the current financial year were verified against both the year-end statement of accounts, bank reconciliations and the previous year's AGAR, with no discrepancies identified.

The Council receives regular budget monitoring reports, and the Clerk includes the supporting financial information within the published meeting papers, ensuring members have clear visibility of the financial position throughout the year.

Reserves are reported to Council and reviewed as part of the annual budget-setting process, enabling members to monitor both general and earmarked reserves and ensure they remain appropriate for planned activity and financial risk

B. The authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.	YES
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There are effective procedures in place for the acquisition of quotations and formal tenders. The Council seeks to obtain three quotations, where practicable, and the processes followed are consistent with the thresholds and requirements set out in the current Standing Orders and Financial Regulations.

Procedures for the receipt and verification of invoices are robust. Invoices are checked for accuracy, matched to the goods or services received, and approved for payment by the Clerk and councillors as appropriate. Evidence of these checks is retained, and the Council's processes ensure that only properly authorised and verified expenditure is released for payment.

There is effective segregation of duties between the setting up of online payments and the authorisation of their release. The Clerk prepares payments, and nominated councillors independently review and approve them at the bank. This provides a clear audit trail and reduces the risk of error or unauthorised transactions.

VAT reclaims are prepared accurately and submitted in a timely manner, with the underlying cashbook and invoice records supporting the amounts claimed. The Clerk reports VAT activity to Council as a standing agenda item, ensuring transparency and compliance with HMRC requirements.

The Council does not operate any debit or credit cards. As such, there are no associated risks relating to card security or usage. Where the Clerk makes purchases in her own name, VAT is not reclaimed, and all reimbursements are supported by a completed expenses form and receipts where applicable.

C. The authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	YES
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Risk management and assurance framework

Aldbury Parish Council (APC) has a comprehensive suite of risk assessments in place to support its activities, covering both routine operations and ad-hoc events. The Council has prepared and formally adopted an appropriate register of assessed risks during the 2025/26 financial year, and this is reviewed at least annually to ensure it remains current and proportionate.

Appropriate insurance cover is in place for all relevant areas required by statute, including public liability, employers' liability, fidelity insurance and cover for land and physical assets. Additional insurance is arranged where necessary for specific council or volunteer activities, ensuring that all operational and statutory risks are adequately protected. Insurance documentation for contractors is also held on file.

Annual playpark inspections are undertaken by RoSPA, and the resulting report is presented to Council as an agenda item for review. Regular operational inspections are carried out by the trained parish warden, who has received appropriate professional accreditation. A comprehensive monthly report, including photographic evidence, is provided to councillors, ensuring that risks are monitored effectively throughout the year. A risk assessment for the review of physical assets is in place, supported by photographic evidence. This contributes to the Council's wider asset management and risk monitoring arrangements.

Internal control and governance reviews

The Council has undertaken a detailed Review of the Effectiveness of Internal Controls during the audit year, demonstrating compliance with statutory requirements and good governance practice. The Internal Audit Report for 2024/25 was formally considered by Council, with a full response issued to the Internal Auditor and recorded as an agenda item, this is carried out each year and published on the council website.

Committees and working groups operate under approved terms of reference, providing clarity over delegated responsibilities. The appointment of the Internal Auditor was appropriately considered and approved by full Council.

<p>D. The Precept or rates requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored; and reserves were appropriate.</p>	<p>YES</p>
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The Council has approved the precept for 2026/27 at a meeting of the full authority, in line with the timetable set by the principal authority. This ensures that the decision is taken at the appropriate level and complies with statutory expectations.

Regular budget monitoring reports for 2025/26 have been presented to members throughout the year. These reports include narrative explanations where variances arise, allowing councillors to understand the reasons behind movements in income and expenditure and to maintain effective oversight of the Council's financial position.

Performance against the approved budget is reviewed both during the year and at year-end, with councillors seeking clarification on any significant or unexpected variances. This demonstrates active engagement with financial management and supports transparent decision-making.

The Council has considered the establishment and use of earmarked reserves, and these are reviewed as part of the annual budget-setting process to ensure they remain appropriate for planned projects and identified risks. This approach supports sound financial planning and resilience.

The precept recorded in the 2025/26 accounts corresponds with the amount requested on the previous year's precept submission and matches the figure published by the billing authority. This confirms that the income has been correctly received and accounted for.

E. Expected income was fully received based on correct prices, properly recorded, and promptly banked; and VAT appropriately accounted for.	YES
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Income management and control

The Council has effective arrangements in place for the monitoring and recovery of income across all streams. Aged debtor information is reviewed to ensure that any outstanding amounts are followed up appropriately and that recovery action is timely.

Allotment and sports facilities income continues to be well administered, with signed tenancy and lease agreements in place and a maintained register of tenants. The Clerk reports income received and any arrears to full Council, ensuring transparency and oversight.

Where income is receivable on fixed dates, appropriate control records are maintained to identify when amounts are due and when they have been received and banked. This ensures that no expected income is overlooked. Cheques from the sports clubs are banked promptly.

Commercial filming income continues to be managed in accordance with the Council's adopted policy. The Council has previously sought advice from HMRC regarding the treatment of this income and remains mindful that this area should be kept under review.

F. Cash payments were properly supported by receipts, all cash expenditure was approved, and VAT appropriately accounted for.	N/A
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The clerk confirmed that there is no petty cash. So, I have marked this assertion not applicable.

G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	YES
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The Council has appropriate employment arrangements in place. The Clerk has a formal contract of employment, and any amendments to terms and conditions are confirmed in writing and retained on file. No councillor allowances are paid, and therefore no member-related tax liabilities arise.

Payroll processes are well managed. The Clerk's salary is calculated correctly in accordance with the approved NJC spinal column point and contracted hours. The correct tax code is applied, and payroll software used for the calculation of tax, National Insurance and pension deductions is up to date. A review of the Clerk's payroll records confirmed that statutory deductions have been calculated accurately.

The Clerk is enrolled in the Local Government Pension Scheme (LGPS), and both employee and employer contributions are applied at the correct percentage rates. National Insurance deductions and employer contributions are treated correctly, with no use of the Employment Allowance, in line with statutory restrictions for local councils.

The Clerk receives a working-from-home allowance, which has been applied in accordance with HMRC guidance. Net pay is transferred correctly, and all associated payments to HMRC and the pension fund are made in a timely manner.

The Council should ensure it continues to investigate meeting its obligations to HMRC with regards to its warden as mentioned in previous IA reporting and continues to access HMRC gateway to keep close checks of its HMRC PAYE and NI contributions.

H. Asset and investment registers were complete and accurate and properly maintained.	YES
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An up-to-date asset register has been produced for this period

The asset values reflected within the register represent those of box 9 on the previous year's AGAR section 2

The Council holds a Clear Council insurance policy under a three-year agreement. This level of cover should continue to be monitored periodically, particularly during periods when higher-value income is expected.

The council has no borrowing or lending for this financial period.

I. Periodic bank reconciliations were properly carried out throughout the year.	YES
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Periodic bank reconciliations were completed throughout the financial year, and each reconciliation was accurate and supported by the underlying bank statements and cashbook records. The reconciliations were reviewed and reported to Council as part of the routine financial monitoring process, demonstrating that appropriate controls are in place and operating effectively

J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.	YES
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Aldbury Parish Council maintains its accounting records on the Rialtas Alpha system, which provides an appropriate framework for recording income and expenditure and supports the preparation of the figures reported in Section 2 of the AGAR.

The records are kept up to date throughout the year, and the financial information extracted from the system accurately reflects the underlying transactions.

Appropriate arrangements are in place for recognising debtors and creditors during the year and at the financial year-end. The Clerk scrutinises all invoices prior to payment, and for the sample reviewed during the audit, invoices were readily available, correctly authorised and clearly cross-referenced to the payment schedule.

The payment schedule is approved at Council meetings, with all supporting invoices signed and available for member scrutiny, ensuring a clear audit trail from invoice receipt through to payment authorisation.

The financial detail reported in the AGAR is consistent with the accounting records maintained for the year, and the controls in place provide assurance that the figures disclosed are complete, accurate and supported by appropriate documentation.

K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt.	N/A
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The Council were not required to confirm itself exempt as it did not meet the requirements for this financial period

L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation	YES
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Aldbury Parish Council continues to demonstrate compliance in most significant respects.

Agenda and accompanying papers are published on the Council's website, giving public access to decision-making information.

The Council has adopted the ICO Model Publication Scheme which is available on the website.

Member's Registers of Interests are provided on the council website.

M. In the year covered by the AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit regulations.	YES
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The required Public Notice for the exercise of public rights was made available and clearly set out the full statutory 30-working-day inspection period. The notice specified the start Tuesday 3rd June 2025 and end date Monday 14th July 2025 in accordance with the Accounts and Audit Regulations, and the period provided met the statutory requirements with the display notice being Tuesday 13th May 2025.

The Council also minuted the relevant dates at the same meeting at which the AGAR was approved, ensuring a clear public record of both the approval process and the inspection window. This demonstrates compliance with the transparency and publication duties associated with the annual accounts.

N. The authority complied with the publication requirements for the 2024/25 AGAR.	YES
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The statutory publication requirements relating to the previous year’s AGAR have been met. The Council published the prior year’s AGAR documents in accordance with the timetable and requirements set out on the front page of the current year’s AGAR, ensuring that all mandatory elements were made available for public inspection and remained accessible for the required period. This demonstrates compliance with the Accounts and Audit Regulations and supports the Council’s overall transparency obligations.

O. The authority has complied with laws, regulations and proper practices resulting to digital and data compliance.	YES
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The Council has in place an appropriate website domain and follows guidance outlaid within the practitioner's Guide with regards to the council holding at least one generic email addressed owned by the council.

The council has in place an accessibility statement this is compliant with WCAG 2.2

I recommend that all councils regularly carry out a website screening to check that the website is compliant with current accessibility requirements. I have attached the guidance for the latest guidelines (WCAG 2.2) and a webpage checker to help you.

[User accessibility Tool](#)

[Web Content Accessibility Guidelines \(WCAG\) 2.2](#)

Councils Accessibility Statements should be updated to reflect any findings, any ratifications and dates of check

The council has in place an IT policy and a data protection policy which have both recently been reviewed.

I am delighted to see the council has in place a comprehensive data audit which complies with UK GDPR article 30 (1)

P. Trust funds (including charitable) - the Council met its responsibilities as a trustee.	N/A
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The Council is not a trustee of any charity of bodies, nor does it hold anything in trust.

GENERAL

I would like to record my sincere thanks to Gosia for her continued professionalism and the diligent way she supports Aldbury Parish Council in meeting its statutory responsibilities. Her structured approach to governance, strong awareness of risk, and consistent implementation of proper practices have been evident throughout the year and have greatly assisted the audit process.

I would also like to acknowledge the councillors for their commitment to operating within the legislative framework that governs parish councils. Their willingness to engage with guidance, maintain transparency, and uphold the principles of sound financial management reflects positively on the council's overall governance arrangements.

The council's adherence to the *JPAG Practitioners' Guide* — particularly in relation to internal control, risk management, financial oversight, and publication requirements — has contributed to a well-organised and compliant year. The Guide remains the sector's benchmark for proper practices, and continued reference to it will help ensure that Aldbury Parish Council remains well-prepared for future audit cycles.

I am pleased to confirm a fully compliant internal audit for this financial year, which is a direct result of the Clerk's hard work and the council's ongoing commitment to good governance.

This concludes my narrative report. Please do not hesitate to contact me for any clarification of this internal audit report.

Yours sincerely,



Katie Eyre
Hertfordshire Internal Audit Service
iaskatieeyre@hotmail.com

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England (2025)*. It is a guide to the accounting practices to

be followed by local councils, and it sets out the appropriate standard of financial reporting to be followed.

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

ALDBURY PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2026, that:

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

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

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

11/05/2026

and recorded as minute reference:

26/061 f MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

www.aldburyparishcouncil.gov.uk AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2025/26 for

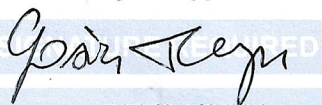
ALDBURY PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	45,973	69,943	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	33,425	33,425	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	41,114	29,940	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	17,911	19,514	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	32,657	52,310	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	69,943	61,484	Total balances and reserves at the end of the year. must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	69,943	61,484	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	75,156	83,547	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?	✓		For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.

I certify that for the year ended 31 March 2026 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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


Date 23/04/2026

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

11/05/2026

as recorded in minute reference:

26/061 g

MINUTE REFERENCE

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

SIGNATURE REQUIRED