



Meeting Papers

Annual meeting of Paulton Parish Council

17th May 2022

Agenda item 7



ASSETS

Background information

The total value of an authority's assets recorded on the asset register as at 31 March each year is reported on the authority's Annual Governance and Accountability.

The Joint Panel on Accountability and Governance Practitioners' advises :

an appropriate and commonly used method of fixed asset valuation for first registration on the asset register is at acquisition cost. This means that in most circumstances once recorded in the asset register, the recorded value of the asset will not change from year to year, unless the asset is materially enhanced. Commercial concepts of depreciation, impairment adjustments, and revaluation are not required or appropriate for this method of asset valuation. For reporting purposes therefore, the original value of fixed assets will usually stay constant throughout their life until disposal...

Ideally, the register should identify for each asset the purchase cost and, if practicable, the replacement / insured cost, the latter being updated annually and used to assist in forward planning for asset replacement...

The key information needed in the asset register is: date of acquisition, cost of acquisition, useful life estimate and location along with value held for investments.

Assets should be first recorded in the asset register at their actual purchase cost.

An example of materially enhanced might be if you have projector installed in your meeting room. The assets will have been originally recorded as the cost of equipment, screen and cost of installation. If the projector now needs to be replaced but the screen is ok – then you would deduct the original projector unit cost and add in the new value which might raise the value by say £90-125

This paragraph shows that depreciation is not appropriate.

It is perfectly fine to have an asset register that states the original cost and then another column that evaluates replacement cost or insurable cost. These lines can be used when renewing insurances to make sure all assets are covered for risk, but the original cost line is the one that is reflected on the AGAR.

Information to Note

1. The defibrillator has been removed from the asset register as it is on a four year unconditional replacement guarantee and is therefore not an asset of the Council
2. The Public Convenience at the Red Lion Car Park has been removed from the asset register as it is leased and therefore not an asset of the Council.

3. The following items have been acquired during the 21/22 financial year and added to the asset register
- | | | |
|----|---|--------|
| a. | 27/10/21 Stihl FS131R Brushcutter, Cemetery | £565 |
| b. | 12/11/21 Basket swing, Miners Welfare Park | £143 |
| c. | 25/01/22 Hearing Loop system and tester, Meeting Room | £966 |
| d. | 08/12/21 Extraction installation, Café | £1,125 |
| e. | 25/01/22 Hearing Loop system and tester, Library | £797 |
| f. | 18/06/21 4 x Forest saver mobility picnic tables, Memorial Park | £2,743 |

Action required

The Council's asset register has historically included items with no cost value recorded, some calculated based on current value and some based on the insurance value with a total value declared on the AGAR for March 2021 of £438,756.

An agreed method of calculating the value of existing assets is required. Three options are as follows :

- 1 To state a nominal £1 value for all of those assets where no cost value is recorded, resulting in a total asset value of £391,964
- 2 To state the cost previously noted as current value where no cost value is recorded, resulting in a total asset value of £613,441
- 3 To state the insurance value where not cost value is recorded, resulting in a total asset value of £780,314

The Joint Panel on Accountability and Governance Practitioners' states :

If for some reason the authority decides that the basis of valuation should be changed, the change must be applied consistently to all relevant classes of fixed assets. In such an event, the value shown in Line 9 for the previous year should also be changed to the new basis and clearly marked as 'RESTATED'. Non-cash movements such as revaluation or depreciation must not be included in lines 3 or 6 of the Annual Governance and Accountability Return. The authority should provide a 58 justification and explanation for the change in the basis of reporting, which should be recorded in the minutes of the authority.

Recommendation :

- a To agree option 1) i.e. to use cost value and where no cost value is recorded, to use a £1 value, with a total asset value of £391,964, to ensure that assets are not overstated. (again please note asset registers should not record the current value or insurance value as per JPAG and professional advisory bodies)
- b To restate the total fixed assets value for March 21 on the same bases on the AGAR for 21/22
- c To state the justification and explanation for the change in the minutes

Tracy Lamb

Deputy Clerk/FO 9th May 2022

ASSET VALUE BASED ON £1 NOMINAL FIGURE FOR ALL ITEMS WHERE ORIGINAL COST IS UNKNOWN.

Date of Acquisition	Description	Location	Cost For Asset Register
Agricultural Motor Vehicles			
Feb 2010	Kubota F3680 rotary mower s/n 31879 with RD deck s/n 40093 WX59 LDA	Cemetery	£12,783
July 2019	Kubota RTV X110 utility vehicle	Cemetery	£16,000
	Subtotal current and insured values		£28,783
Buildings			
	Cemetery Lodge	Bath Road	£1
	Cemetery Chapel	Bath Road	£1
	Wooden Cabin/classroom	Noah's Ark Pre-school	£1
	Stone store/toilets	Miners Rec	£1
	Stone wall adjacent to bus shelter	Phyllis Hill	£1
	Stone rest room/office/garage/toilet	Cemetery	£1
	Cemetery Rest room/toilet	Bath Road	£1
	Allotments	Cemetery	£1
	War Memorial	High Street	£1
	Tennis Court	Memorial Park	£1
	Youth Shelter	Recreation Ground	£1
April 2005	Wooden Shed	Allotment/Cemetery	£1
September 2005	Storage Shed	Memorial Park	£1
	SubTotal current and insured values		£13
Defibrillator			
Gates and fences			
?	40ft wooden fence	Wallenge Open Space	£1
August 2005	Bow top railings and gates	Miners Recreation Ground	£5,847

September 2008	Double gate, 1 gate to play equipment		£1
2016	Wheelchair access gate		£1
March 1997	Railings - play area	Memorial Park	£5,566
April 2009	Galvanized railings around play area extended & boundary fence with car park.		£1
May 2008	Wooden fence	Cemetery	£1,380
November 1993	Galvanised fencing	Recreation Ground	£1
March 2014	Gate and 1 x galvanised fence panel	Recreation Ground	£1,710
May 2008	Tennis Court fence	Memorial Park	£10,600
March 1998	Ornamental fencing and gates	War Memorial	£2,000
September 1992	E T Carter Memorial Gates	Memorial Park	£350
January 1999	Galvanised handrail	Littlebrook footpath	£1,333
January 2000	Galvanised handrail	Ludwells Orchard	£700
1994	Kissing gates x 3	Recreation Ground (2), Memorial Park (1)	3 x £500
December 2014	Wooden fencing and gate (top)	Memorial Park	£420
2016	Memorial Garden gate and kissing gate	Memorial Garden	£525
May 2018	Fence	WOS slope	£500
December 2019	Replacement gate - purchased from Jacksons	Memorial Park	£289
	SubTotal current and insured values		£31,225

Mowers and machinery

Sept 2000	Countax vac collector 5.5hp and hose	Park Shed	£1,102
Nov 2002	Echo HCA2400 027624 long reach hedgecutter	Cemetery	£523
Feb 2003	Echo backpack trimmer RM4000 s/n 35002740	Cemetery	£564
May 2008	Stihl BG85 blower x 2	Cemetery	£174
Nov 2006	Powerbrush 1010 6.5hp powered sweeper/collector	Park Shed	£1
Nov 2009	MTD WCM84 wide cut mower IA209B20200	Park Shed	£1,303
July 2010	Street orderly barrow with vacuum	Cemetery	£1,335
Nov 2011	Turbocast 300 manual grit/salt spreader	Park Shed	£1,052
July 2012	Ifor Williams trailer	Cemetery	£1,040
June 2012	Stihl MS181 14" chainsaw	Cemetery	£197
Nov 2012	Stihl HT 131 pole pruner	Cemetery	£578
April 2013	Lawnflite 550G lawn edger	Cemetery	£414

April 2013	Cub Cadet WCM84 wide cut mower	Cemetery	£1,374
June 2013	Enduramax spot sprayer 300lts	Cemetery	£680
April 2014	Karcher power washer	Cemetery	£199
June 2014	Stihl Hedgetrimmer 24" s/n 177878381	Cemetery	£459
June 2014	Billy Goat Vacuum Collector TKV650SPH s/n 05051454	Cemetery	£1,233
June 2014	Hose Kit	Cemetery	£166
March 2015	Generator FG405CES 4.5K	Cemetery	£562
March 2015	Cub Cadet Wide Cut E Rotary Mower Serial: 1A304K60031	Cemetery	£1,416
January 2016	Stihl HL 100K s/n 503983692	Cemetery	£540
March 2017	Stihl brushcutters	Cemetery	£493
December 2018	Spaceliner Double lid road sweeping barrow	Cemetery	£1,047
October 2020	Stihl brush cutter	Cemetery	£544
27/10/21	Stihl FS131R Brushcutter	Cemetery	£565
SubTotal current and insured values			£17,561
Outside Equipment			
March 2008	Court floodlights	Memorial Park	£10,500
March 2017	CCTV system Replacement CCTV monitor HannsG TFT Monitor VGA/HDMI	Hall & Memorial Office	£7,406
December 2018	Additional CCTV camera		£600
May 2019	Tennis net and 2 x posts	Tennis Court	£325
SubTotal current and insured values			£18,831
Play Equipment			
December 2005 Extended 2009	BMX Track	Recreation Ground	£7,835
July 2018	BMX Track renovations	Recreation Ground	£16,218
October 2005	SMP cradle swing, roundabout and 'Nexus' unit and safer surfacing	Memorial Park	£27,834
June 2006	SMP activity unit, see-saw, play plane and safer surfacing	Memorial Park	£16,800
January 2007	SMP flat swings and springer	Memorial Park	£7,218
March 2008	HAGS mobilus unit	Memorial Park	£11,291
March 2009	SMP 'Nexus' Velocity, 1 x 'Nexus' freerides, 1 x Hover see-saw, Meeting Point and Chicago multi-sport court	Memorial Park	£75,942
May 2000	GL Jones multi-activity play centre & safer surfacing	Recreation Ground	£18,208

		Proludic Fitness Equipment,	Memorial Park	£2,245
		Arm Cycle,	Memorial Park	£693
		Ab Bench - BladeLine,	Memorial Park	£945
		Chin-up & Dip Station - Blade Line,	Memorial Park	£693
		High Pulley - Blade Line,	Memorial Park	£2,226
		Chest		
		Bench,	Memorial Park	£2,226
		Pendulum and Twister,	Memorial Park	£1,800
		Rowing Trauber - Blade Line,	Memorial Park	£2,261
		ILP Stepping Post Black x 5	Memorial Park	£255
	July 2015	Proludic Primo Metal Swing,	Wallenge Open Space	£1,265
	July 2015	Speed Gyro	Wallenge Open Space	£2,515
	March 2017	Proludic play equipment	Wallenge Open Space	£6,485
	May 2018	New climbing wall for New World Multiplay	Memorial Park	£534
	June 2018	Proludic - wheelchair accessible roundabout	Memorial Park	£10,047
	September 2018	Shelter	Memorial Park	£6,246
	March 2021	Wetpour	Memorial Park	£20,210
	12/11/21	Basket swing	Miners Welfare Park	£143
		SubTotal current and insured values		£242,135
Sports equipment				
	June 2005	Goalposts x 2	Wallenge Open Space	£367
	June 2005	Goalposts x 2	Memorial Park	£600
		SubTotal current and insured values		£967
Street Furniture				
	October 2002	Metal seat x 1	Wallenge Open Space	£181
		Concrete x 1		
	August 2002	Metal Bench	Youth Shelter	£247
	Various	Wooden seats x 2	Hanham Lane, Plummers Hill	£1
	June 2008	Metal seat x 2	Miners Recreation Ground	£468

March 2014	1 wooden picnic tables	Noah's Ark Pre-school	£1
2015	7 x metal seats	Memorial Park	£1
April 2016	Mobility bench	Miners Recreation Ground	£738
March 2017	Harlech bench purchased from Streetmaster	Memorial Park	£348
November 2017	Kingfisher Forest Mobility Picnic table in green	Memorial Park	£738
December 2018	WW1 bench	Memorial Park	£971
18/06/21	4 x Forest saver mobility picnic tables	Memorial Park	£2,743
May 2007	Noticeboard - purchased from Fitzpatrick Woolmer August 2020	Village Hall car park	£1,474
November 2019	Noticeboard - purchased from Fitzpatrick Woolmer £1,000	Precinct	£1,000
January 2019	1 x Noticeboard	Cemetery	£816
July 2017	4 x bins (1 red dog bins and 1 green and 1 black)	Miners Recreation Ground	£1,575
September 2010	Litter bins x 1 and 1 plastic one	WOS	£348
June 2013	Futuro litter bin x 1	In store	£845
July 2014	Steel bin liners x 10		£730
October 2017	Derby Standard Litter Bin 120L (Kingfisher Direct)	Miners Recreation Ground	£354
January 2018	Derby Standard Litter Bin (Kingfisher Direct)	Memorial Park	£709
June 2019	Derby Standard Litter Bin (Kingfisher Direct)	Somerset Way	£354
Nov-20	Derby Standard Litter Bin (Kingfisher Direct)	Memorial Park	£361
May 2014	Flagpole	Memorial Park	£507
November 1995	Euroshel Cantilever Bus Shelter	Hallatrow road	£1
	Stone bus shelters x 2	Phyllis Hill by Memorial Hospital	£1
August 2018	Sign for play equipment (Rhino Play Ltd)	WOS	£220
November 2019	Sign for Memorial Park (Rhino Play Ltd)	Memorial Park	£232
July 2020	Back of sign for Memorial Park (Rhino Play Ltd)		
December 2020	Sign at BMX track (Rhino Play Ltd)	Miners	£196
	Parish street lights x 10		£1
	SubTotal current and insured values		£16,161
Office contents and equipment			
Dec 2007	Indoor display boards	Council Office	£350
Mar 2009	Speakezee' amplification system	Council Office	£129

Hub/Library	Various	Office furniture & misc items	Council Office	£100
	June 2004	HSM 125.2 paper shredder (250073547	Council Office	£350
	April 2012	HP Officejet 7500A wide format printer (Clerk)	Council Office	£125
	April 2014	Acer 24" Monitor, Microsoft Keyboard (Clerk)	Council Office	£141
	June 2015	Lenovo desktop PC (Admin)	Council Office	£324
	Feb 2016	Lenovo B50-70 Intel Core i5-4210U Laptop (Admin)	Council Office	£203
	August 2016	Fireproof Safe	Council Office	£745
	September 2018	Dell i5 Mini DT 4GB hardrive (from Soltech)	Council Office	£425
	September 2018	Netgear 8 Port Gigabit Smart Switch and Synology NAS (from Soltech)	Council Office	£565
	March 2016	Infocus IN116A3000ANSI Lumens WXGA projector	Meeting Room	£237
	December 2010	Konica Minolta photocopier A1 UEO21003284	Council Office	£1,815
	November 2018	HP OfficeJet Pro 6970	Council Office	£100
	March 2020	HP Laptop (Clerk)	Council Office	£320
	December 2020	Toshiba laptop (RFO)	Council Office	£225
	25/01/22	Hearing Loop system and tester	Meeting Room	£966
		2 x black bucket sofas (2 seaters), 4 x black bucket seats, 2 x orange bucket seats - purchased 2nd hand from Jessem Café	Chapel	£380
		Purchased from Soltech IT: 1 x Lenovo AIO PC, Intel Core i5 Processor, 8GB RAM, Windows 10. 2 x NUC, Intel Core i3 Processor, 4GB RAM, 1TB. 2 x High definition Touch Screen Display. 2 x Mini CPU Holder. 2 x Logitech Wired Keyboard & Mouse. 1 x Comms Unit, 1 xPort Patch Panel, 1 x Port Net Gigabit Switch	Being stored in village Hall meeting room	£3,297
	April 2019	Computer table	Small meeting room	£1
	Purchased in February 2014 by B&NES	8 x Lenovo Think Pad laptops	Council office	£3,500
		Chest of 3 drawers	Small meeting room	£1
	2 x Black fabric chair	Small meeting room	£1	
	2 x Black swivel chair	Small meeting room	£1	
	Electric heater	Small meeting room	£1	
	Metal locker	Staff room	£1	
	Rectangular table	Staff room	£1	
	Fridge	Staff room	£1	

Kettle
 Microwave
 2 x Tower fan
 Metal sack trolley
 CCTV unit
 CCTV monitor
 Key cabinet
 Stationary cupboard
 Staff pod
 Pod shelving and panels
 Cupboard unit
 Drop box
 Wooden bookcase
 2 x 2 person workstation
 4 x Blue computer chairs
 2 x bookshelves on wheels
 6 x Wall bookshelves
 Tub armchair
 Medium notice board
 Shelving
 Large notice board
 2 x Mobile kinderbox
 2 x Rectangular seat
 Green curved shelving unit
 Dolphin oval mat
 2 x Green loft seat
 3 Tier book tower
 2 x Wall bookshelves
 2 x Beanbags
 9 x Flower cushions
 2 x Window cushions
 3 x Folding tables
 12 x Fixed air chairs
 Interactive white board

Staff room	£1
Staff room	£1
Staff room	£1
Corridor	£1
Library	£1,950
Library	£1,654
Library	£1
Library	£1
Library	£1
Library	£800
Library	£1
Library	£973
Library	£1,334
Library	£325
Library	£1
Library	£3,623
Foyer	£1
Children's area	£390
Children's area	£1
Children's area	£700
Children's area	£150
Children's area	£526
Children's area	£375
Children's area	£1
Children's area	£1
Children's area	£953
Children's area	£800
Meeting room	£1,275
Meeting room	£630
PPC office	£1

	Overhead projector	PPC office	£1
	Baby changing unit	Public toilet	£1
	3 x Outside silver tables	Café	£1
	3 Outside silver chairs	Café	£1
	Fridge	Café	£1
	Oven	Café	£1
	Mirowave	Café	£1
	Sandwich toaster	Café	£1
	Extractor hood	Café	£1
	3 x round tables	Café	£1
	2 x High back chairs	Café	£1
	8 x High back folding chairs	Café	£1
	High bench	Café	£1
	4 x High stools	Café	£1
	Work top chiller	Café	£1
July 2020	5 x Stainless steel tables from Directequip Ltd	Café	£1,557
July 2020	1 x Parry wall cupboards from Directequip Ltd	Café	£378
July 2020	1 x Polar refrigerated counterstop display chiller	Café	£511
August 2020	Indesit Undercounter Fridday purchased from Currys	Café	£137
August 2020	Hotpoint electric cooker purchased from Currys	Café	£314
October 2020	Intruder alarm		£673
08/12/21	Extraction installation	Café	£1,125
25/01/22	Hearing Loop system and tester	Meeting Room	£797
	SubTotal current and insured values		£36,289
TOTAL=			£391,964

Do the Numbers Limited
37 Upper Brownhill Road
Southampton, SO16 5NG

4th May 2022

Carol Hall, Clerk
Paulton Parish Council
The Council Office
Farringdon Road
Paulton
Avon BS39 7LW

Dear Carol,

Subject: Review of matters arising from Internal Audit for 31 March 2022

Following my visits to the office today and earlier in the year, please find below the list of matters arising. I found the systems and records of the council to be in much improved order.

The internal audit was carried out in accordance with the requirements of the [Audit and Accounts Regulations 2015](#) and the guidance and instruction in the [Practitioners Guide 2022](#)

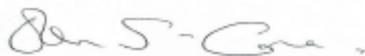
Test	Matter arising	Recommended Action
A	<i>Appropriate accounting records have been properly kept throughout the financial year</i>	
	The records of the council	comply with this test
B	<i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for</i>	
	The records of the council	comply with this test
C	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i>	
	The records of the council	comply with this test
D	<i>The precept budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>	
	The records of the council	comply with this test
E	<i>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for</i>	
	The records of the council	comply with this test
F	<i>Petty cash payments were properly supported by receipts, all petty cash was approved and VAT appropriately accounted for</i>	
	The records of the council	comply with this test
G	<i>Salaries to employees and allowances to members we paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied</i>	
Staff terms	When new members of staff have been hired, there is not a clear minute of their hours and terms.	At budget setting, it is good practice to confirm the hours, pay and pension status of all employees.
H	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
Fixed Asset register	The asset register of the council is still under review by officers in	Care should be taken that historic costs are used in accordance with

	advance of approval on the AGAR.	the guidance. Please could a copy of the finalised register be emailed to me.
<i>I</i>	<i>Periodic Bank reconciliations were carried out during the year</i>	
Bank reconciliation	The agenda bank reconciliation report appears to be an amalgamation of Rialtas reports.	The AGAR bank reconciliation report summarises all accounts onto one page.
<i>J</i>	<i>Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book, supported by an adequate audit trail and debtors and creditors recorded.</i>	
	The records of the council	comply with this test
<i>K</i>	<i>Certified Exempt in prior year</i>	
	Not applicable to this council	
<i>L</i>	<i>Transparency Code</i>	
	The records of the council	comply with this test
<i>M</i>	<i>Public Rights</i>	
	The records of the council	comply with this test
<i>N</i>	<i>Publication of prior year AGAR</i>	
	The records of the council comply with this test.	
<i>O</i>	<i>Trust funds</i>	
Minor charities	The charity accounts for the two recreation fields (304608 and 304609) need to recognise only transactions that went through their own bank accounts.	Neither charity has a bank account and all transactions are handled by the parish council. Care should be taken to ensure that there is no double counting.
Paulton pool	The status and arrangements for this charity have been incorrectly presented in the past.	Legal advice is ongoing about resolving and improving the governance of the charity.
<i>P</i>	<i>Borrowing</i>	
	The records of the council comply with this test.	

Please find attached my invoice for the balance of the agreed fee.

If either you or your members have any queries, please do not hesitate to contact me.

Regards,



Eleanor S Greene

Annual Governance and Accountability Return 2021/22 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2021/22

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
 - **Sections 1 and 2** **must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2022**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2022**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2022
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2021/22

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2022 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2021/22**, approved and signed, page 4
- **Section 2 - Accounting Statements 2021/22**, approved and signed, page 5

Not later than 30 September 2022 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

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

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

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2021/22

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. If the AGAR contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2022.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2021) equals the balance brought forward in the current year (Box 1 of 2022).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2022**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2022 been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		

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

Annual Internal Audit Report 2021/22

Paulton Parish Council

paultonparishcouncil.org.uk

During the financial year ended 31 March 2022, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2021/22 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")			N/A
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements	✓		
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance Notes).	✓		

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

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

Date(s) internal audit undertaken: 13/10/21, 4/5/22
 Name of person who carried out the internal audit: ELEANOR S. GRIFFITHS

Signature of person who carried out the internal audit: 
 Date: 4/5/22

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).
 **Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

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 2022, 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 took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.			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
			has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.

*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:

and recorded as minute reference:

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

Chairman _____

Clerk _____

Section 2 – Accounting Statements 2021/22 for

ENTER THE NAME OF THE AUTHORITY

	Year ending		Notes and guidance
	31 March 2021 £	31 March 2022 £	
1. Balances brought forward	404,550	407,612	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	246,632	244,632	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	27,435	32,331	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	128,732	135,716	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	17,717	17,717	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	124,556	112,008	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	407,612	419,134	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	398,764	414,175	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			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	115,425	103,386	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.
	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

I certify that for the year ended 31 March 2022 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

Signature of Responsible Financial Officer

Date

Date of signature

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

Signature of Chairman

as recorded in minute reference:

Minute reference

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

Date of signature

Section 3 – External Auditor’s Report and Certificate 2021/22

In respect of

ENTER THE NAME OF THE AUTHORITY

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2022; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2021/22

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2021/22

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2022.

*We do not certify completion because:

External Auditor Name

ENTER THE NAME OF THE EXTERNAL AUDITORS

External Auditor Signature

SIGNATURE OF EXTERNAL AUDITORS

Date

DATE

**CONFIRMATION OF THE DATES OF THE PERIOD FOR THE
EXERCISE OF PUBLIC RIGHTS**

Name of smaller authority: Paulton Parish Council

County Area (local councils and parish meetings only): _____

**On behalf of the smaller authority, I confirm that the dates set for the period for the
exercise of public rights are as follows:**

Commencing on Monday 13th June 2022

and ending on Friday 22nd July 2022

(Please enter the dates set by the smaller authority as appropriate which must be 30 working days (i.e. Monday – Friday only, and not Bank Holidays) inclusive and must include the first 10 working days of July 2022 (i.e. Friday 1 July – Thursday 14 July).

We have suggested the following dates: Monday 13 June – Friday 22 July 2022. The latest possible dates that comply with the statutory requirements are Friday 1 July – Thursday 11 August 2022.)

Signed:  _____

Role: Deputy Clerk / Finance Officer

**This form is only for use by smaller authorities subject to a
review:**

Please submit this form to PKF Littlejohn LLP with the AGAR Form 3 and other requested documentation – this form is not for publication on your website.



Standing Orders

DOCUMENT HISTORY

Adopted January 2014

Amended July 2015

Reviewed and amended April 2016

Amended October 2018

Reviewed and amended May 2019

Amended October 2019 (new 14c)

Reviewed and amended May 2021

INTRODUCTION.....	23	
1. RULES OF DEBATE AT MEETINGS.....	24	
2. DISORDERLY CONDUCT AT MEETINGS	25	
3. MEETINGS GENERALLY	25	
4. COMMITTEES AND SUB-COMMITTEES.....	28	
5. ORDINARY COUNCIL MEETINGS	29	
6. EXTRAORDINARY MEETINGS OF THE COUNCIL, COMMITTEES AND SUB-COMMITTEES 31		
7. PREVIOUS RESOLUTIONS	31	
8. VOTING ON APPOINTMENTS	31	
9. MOTIONS FOR A MEETING THAT REQUIRE WRITTEN NOTICE TO BE GIVEN TO THE PROPER OFFICER.....	32	
10. MOTIONS AT A MEETING THAT DO NOT REQUIRE WRITTEN NOTICE	32	
11. MANAGEMENT OF INFORMATION.....	33	
12. DRAFT MINUTES	33	
13. CODE OF CONDUCT AND DISPENSATIONS	34	
14. CODE OF CONDUCT COMPLAINTS	35	
15. PROPER OFFICER.....	36	
16. RESPONSIBLE FINANCIAL OFFICER	37	
17. ACCOUNTS AND ACCOUNTING STATEMENTS.....	37	
18. FINANCIAL CONTROLS AND PROCUREMENT	38	
19. HANDLING STAFF MATTERS	23	
20. RESPONSIBILITIES TO PROVIDE INFORMATION	40	
21. RESPONSIBILITIES UNDER DATA PROTECTION LEGISLATION	40	
22. RELATIONS WITH THE PRESS/MEDIA	41	
23. EXECUTION AND SEALING OF LEGAL DEEDS	41	
24. COMMUNICATING WITH DISTRICT AND COUNTY OR UNITARY COUNCILLORS		41
25. RESTRICTIONS ON COUNCILLOR ACTIVITIES.....	41	
26. STANDING ORDERS GENERALLY	41	
27. URGENT BUSINESS	26	
28. LEGISLATION	26	
29. GRANTS	26	

INTRODUCTION

The following Standing Orders for Paulton Parish Council are based on the model set produced by the National Association of Local Councils (NALC) and were adopted by the council on 14 January 2014.

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.

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.

4. RULES OF DEBATE AT MEETINGS

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

irregularity in the proceedings of the meeting he is concerned by.

q A point of order shall be decided by the chairman of the meeting and his decision shall be final.

r When a motion is under debate, no other motion shall be moved except:

- i. to amend the motion;
- ii. to proceed to the next business;
- iii. to adjourn the debate;
- iv. to put the motion to a vote;
- v. to ask a person to be no longer heard or to leave the meeting;
- vi. to refer a motion to a committee or sub-committee for consideration;
- vii. to exclude the public and press;
- viii. to adjourn the meeting; or
- ix. to suspend particular standing order(s) excepting those which reflect mandatory statutory or legal requirements.

s Before an original or substantive motion is put to the vote, the chairman of the meeting shall be satisfied that the motion has been sufficiently debated and that the mover of the motion under debate has exercised or waived his right of reply.

t Excluding motions moved under standing order 1(r), the contributions or speeches by a councillor shall relate only to the motion under discussion and shall not exceed 3 minutes without the consent of the chairman of the meeting.

5. **DISORDERLY CONDUCT AT MEETINGS**

a No person shall obstruct the transaction of business at a meeting or behave offensively or improperly and this shall include dressing disrespectfully. If this standing order is ignored, the chairman of the meeting shall request such person(s) to moderate or improve their conduct.

b If person(s) disregard the request of the chairman of the meeting to moderate or improve their conduct, any councillor or the chairman of the meeting may move that the person be no longer heard or be excluded from the meeting. The motion, if seconded, shall be put to the vote without discussion.

c If a resolution made under standing order 2(b) is ignored, the chairman of the meeting may take further reasonable steps to restore order or to progress the meeting. This may include temporarily suspending or closing the meeting.

6. **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 chairman of the meeting.
- g Subject to standing order 3(f), a member of the public shall not speak for more than 3 minutes.
- h In accordance with standing order 3(e), a question shall not require a response at the meeting nor start a debate on the question. The chairman of the meeting may direct that a written or oral response be given.
- i A person shall raise his hand when requesting to speak and stand when speaking (except when a person has a disability or is likely to suffer discomfort). The chairman of the meeting may at any time permit a person to be seated when speaking.
- j A person who speaks at a meeting shall direct his comments to the chairman of the meeting.
- k Only one person is permitted to speak at a time. If more than one person wants to speak, the chairman of the meeting shall direct the order of speaking.
- l **Subject to standing order 3(m), a person who attends a meeting is permitted to report on the meeting whilst the meeting is open to the public. To "report" means to film, photograph, make an audio recording of meeting proceedings, use any other means for enabling persons not present to see or hear the meeting as it takes place or later or to report or to provide oral or written commentary about the meeting so that the report or commentary is available as the meeting takes place or later to persons not present.**

- m **A person present at a meeting may not provide an oral report or oral commentary about a meeting as it takes place without permission.**
- n **The press shall be provided with reasonable facilities for the taking of their report of all or part of a meeting at which they are entitled to be present.**
- o **Subject to standing orders which indicate otherwise, anything authorised or required to be done by, to or before the Chairman of the Council may in his absence be done by, to or before the Vice-Chairman of the Council (if there is one).**
- p **The Chairman of the Council, if present, shall preside at a meeting. If the Chairman is absent from a meeting, the Vice-Chairman of the Council (if there is one) if present, shall preside. If both the Chairman and the Vice-Chairman are absent from a meeting, a councillor as chosen by the councillors present at the meeting shall preside at the meeting.**
- q **Subject to a meeting being quorate, all questions at a meeting shall be decided by a majority of the councillors and non-councillors with voting rights present and voting.**
- r **The chairman of a meeting may give an original vote on any matter put to the vote, and in the case of an equality of votes may exercise his casting vote whether or not he gave an original vote.**

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

- s **Unless standing orders provide otherwise, voting on a question shall be by a show of hands. At the request of a councillor, the voting on any question shall be recorded so as to show whether each councillor present and voting gave his vote for or against that question.** Such a request shall be made before moving on to the next item of business on the agenda.
- t The minutes of a meeting shall include an accurate record of the following:
 - i. the time and place of the meeting;
 - ii. the names of councillors who are present and the names of councillors who are absent;
 - iii. interests that have been declared by councillors and non-councillors with voting rights;
 - iv. the grant of dispensations (if any) to councillors and non-councillors with voting rights;
 - v. whether a councillor or non-councillor with voting rights left the meeting when matters that they held interests in were being considered;
 - vi. if there was a public participation session; and
 - vii. the resolutions made.
- u **A councillor or a non-councillor with voting rights who has a disclosable pecuniary interest or another interest as set out in the Council's code of**

- **conduct in a matter being considered at a meeting is subject to statutory limitations or restrictions under the code on his right to participate and vote on that matter.**
- v **No business may be transacted at a meeting unless at least one-third of the whole number of members of the Council are present and in no case shall the quorum of a meeting be less than three. See standing order 4d(viii) for the quorum of a committee or sub-committee meeting.**
- w **If a meeting is or becomes inquorate no business shall be transacted** and the meeting shall be closed. The business on the agenda for the meeting shall be adjourned to another meeting.
- x A meeting shall not exceed a period of 2 hours.
- y A member may ask the Chairman any question concerning the business of the Council, provided notice of the question has been given to the Clerk at least 3 clear days before the meeting, where possible, and in any case to the Chairman before the meeting. The Chairman must rule out of order any statement that is not a question and no question should lead to a result in a resolution with financial considerations.
- z No question not connected with business on the agenda shall be asked except as (y) above.

7. 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 before mid-day on the day of the meeting that they are unable to attend;
 - vi. shall, after it has appointed the members of a standing committee, appoint the chairman and vice chairman of the standing committee in accordance with a process agreed by Council;
 - vii. shall permit a committee other than a standing committee, to appoint its own chairman at the first meeting of the committee;
 - viii. shall determine the place, notice requirements and quorum for a meeting of a committee and a sub-committee which, in both cases, shall be no less than three;
 - ix. shall determine if the public may participate at a meeting of a committee;
 - x. shall determine if the public and press are permitted to attend the meetings of a sub-committee and also the advance public notice requirements, if any, required for the meetings of a sub-committee;
 - xi. shall determine if the public may participate at a meeting of a sub-committee that they are permitted to attend; and
 - xii. may dissolve a committee or a sub-committee.
- e Standing committees appointed by the Council shall have:
- i. responsibility delegated by the Council to formulate their own budgets which shall then be considered by the Council
 - ii. authority to move resolutions within the area of responsibility of that committee.
- f That the Chairman of the Council cannot be the Chairman of the Staffing Committee.

8. **ORDINARY COUNCIL MEETINGS**

- a **In an election year, the annual meeting of the Council shall be held on or within 14 days following the day on which the councillors elected take office.**
- b **In a year which is not an election year, the annual meeting of the Council shall be held on such day in May as the Council decides.**
- c **If no other time is fixed, the annual meeting of the Council shall take place at 6pm.**
- d **In addition to the annual meeting of the Council, at least three other ordinary meetings shall be held in each year on such dates and times as the Council decides.**
- e **The first business conducted at the annual meeting of the Council shall be the election of the Chairman and Vice-Chairman (if there is one) of the Council.**

- f **The Chairman of the Council, unless he has resigned or becomes disqualified, shall continue in office and preside at the annual meeting until his successor is elected at the next annual meeting of the Council.**
- g **The Vice-Chairman of the Council, if there is one, unless he resigns or becomes disqualified, shall hold office until immediately after the election of the Chairman of the Council at the next annual meeting of the Council.**
- h **In an election year, if the current Chairman of the Council has not been re-elected as a member of the Council, he shall preside at the annual meeting until a successor Chairman of the Council has been elected. The current Chairman of the Council shall not have an original vote in respect of the election of the new Chairman of the Council but shall give a casting vote in the case of an equality of votes.**
- i **In an election year, if the current Chairman of the Council has been re-elected as a member of the Council, he shall preside at the annual meeting until a new Chairman of the Council has been elected. He may exercise an original vote in respect of the election of the new Chairman of the Council and shall give a casting vote in the case of an equality of votes.**
- j Following the election of the Chairman of the Council and Vice-Chairman (if there is one) of the Council at the annual meeting, the business shall include:
- i. **In an election year, delivery by the Chairman of the Council and councillors of their acceptance of office forms unless the Council resolves for this to be done at a later date. In a year which is not an election year, delivery by the Chairman of the Council of his acceptance of office form unless the Council resolves for this to be done at a later date;**
 - ii. Confirmation of the accuracy of the minutes of the last meeting of the Council;
 - iii. Receipt of the minutes of the last meeting of a committee;
 - iv. Consideration of the recommendations made by a committee;
 - v. Review of delegation arrangements to committees, sub-committees, staff and other local authorities;
 - vi. Review of the terms of reference for committees;
 - vii. Appointment of members to existing committees;
 - viii. Appointment of any new committees in accordance with standing order 4;
 - ix. Review and adoption of appropriate standing orders and financial regulations;
 - x. Review of arrangements (including legal agreements) with other local authorities, not-for-profit bodies and businesses.
 - xi. Review of representation on or work with external bodies and arrangements for reporting back;
 - xii. In an election year, to make arrangements with a view to the Council becoming eligible to exercise the general power of competence in the future;
 - xiii. Review of inventory of land and other assets including buildings and office equipment;
 - xiv. Confirmation of arrangements for insurance cover in respect of all insurable risks;
 - xv. Review of the Council's and/or staff subscriptions to other bodies;

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

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

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

10. **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 6 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.

11. **VOTING ON APPOINTMENTS**

- a Where more than two persons have been nominated for a position to be filled by the Council and none of those persons has received an absolute majority of votes in their favour, the name of the

person having the least number of votes shall be struck off the list and a fresh vote taken. This process shall continue until a majority of votes is given in favour of one person. A tie in votes may be settled by the casting vote exercisable by the chairman of the meeting.

12. 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 10 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 7 clear days before the meeting.
- e If the wording or subject of a proposed motion is considered improper, the Proper Officer shall consult with the chairman of the forthcoming meeting or, as the case may be, the councillors who have convened the meeting, to consider whether the motion shall be included in the agenda or rejected.
- f The decision of the Proper Officer as to whether or not to include the motion on the agenda shall be final.
- g Motions received shall be recorded and numbered in the order that they are received.
- h Motions rejected shall be recorded with an explanation by the Proper Officer of the reason for rejection.

13. 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.

14. **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.**

15. **DRAFT MINUTES**

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

- a If the draft minutes of a preceding meeting have been served on councillors with the agenda to attend the meeting at which they are due to be approved

for accuracy, they shall be taken as read.

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

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

16. **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 and all other policies adopted by the Council.
- b Unless he has been granted a dispensation, a councillor or non-councillor with voting rights shall withdraw from a meeting when it is considering a matter in which he has a disclosable pecuniary interest. He may return to the meeting after it has considered the matter in which he had the interest.
- c Unless he has been granted a dispensation, a councillor or non-councillor with voting rights shall withdraw from a meeting when it is considering a matter in which he has another interest if so required by the Council’s code of conduct. He may return to the meeting after it has considered the matter in which he had the interest.
- d **Dispensation requests shall be in writing and submitted to the Proper Officer** as soon as possible before the meeting, or failing that, at the start of the meeting for which the dispensation is required.
- e A decision as to whether to grant a dispensation shall be made by the Proper Officer or by a meeting of the Council, or committee or sub-committee for which the dispensation is required and that decision is final.
- f A dispensation request shall confirm:

- i. the description and the nature of the disclosable pecuniary interest or other interest to which the request for the dispensation relates;
 - ii. whether the dispensation is required to participate at a meeting in a discussion only or a discussion and a vote;
 - iii. the date of the meeting or the period (not exceeding four years) for which the dispensation is sought; and
 - iv. an explanation as to why the dispensation is sought.
- g Subject to standing orders 13(d) and (f), a dispensation request shall be considered by the Proper Officer before the meeting or, if this is not possible, at the start of the meeting for which the dispensation is required or at the beginning of the meeting of the Council, or committee or sub-committee for which the dispensation is required.
- h A dispensation may be granted in accordance with standing order 13(e) if having regard to all relevant circumstances any of the following apply:**
- i. without the dispensation the number of persons prohibited from participating in the particular business would be so great a proportion of the meeting transacting the business as to impede the transaction of the business;**
 - ii. granting the dispensation is in the interests of persons living in the Council's area; or**
 - iii. it is otherwise appropriate to grant a dispensation.**
- i Standing Dispensations:
- i. A dispensation for the period up to the next full Council elections permits dual hatted members to speak and vote on any matters between the Parish Council and B&NES Council.
 - ii. A dispensation is granted for any member to speak and vote on Paulton Parish Councils budget and precept.

17. CODE OF CONDUCT COMPLAINTS

- a Upon notification by the District or Unitary Council that it is dealing with a complaint that a councillor or non-councillor with voting rights has breached the Council's code of conduct, the Proper Officer shall, subject to standing order 11, report this to the Council. The content or details of a complaint are not to be reported to the Council and no further comments or debate is to take place.
- b Where the notification in standing order 14(a) relates to a complaint made by the Proper Officer, the Proper Officer shall notify the Chairman of Council of this fact, and the Chairman shall nominate another staff member to assume the duties of the Proper Officer in relation to the complaint until it has been determined and the Council has agreed what action, if any, to take in accordance with standing order 14(e).
- c In the event the complaint involves the Chairman then the Proper Officer shall notify the Vice-Chairman and/or the Chairman of the Staffing committee. If in the event the complaint involves the Vice-Chairman, then the Chairman of the Council and/or the Chairman of the staffing committee.

- d The Council may:
- i. provide information or evidence where such disclosure is necessary to investigate the complaint or is a legal requirement;
 - ii. seek information relevant to the complaint from the person or body with statutory responsibility for investigation of the matter;
- e **Upon notification by the District or Unitary Council that a councillor or non-councillor with voting rights has breached the Council's code of conduct, the Council shall consider what, if any, action to take against him. Such action excludes disqualification or suspension from office.**

18. 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 3 days before the meeting confirming his withdrawal of it;
 - iii. **convene a meeting of the Council for the election of a new Chairman of the Council, occasioned by a casual vacancy in his office;**
 - iv. **facilitate inspection of the minute book by local government electors;**
 - v. **receive and retain copies of byelaws made by other local authorities;**
 - vi. hold acceptance of office forms from councillors;
 - vii. hold a copy of every councillor's register of interests;
 - viii. assist with responding to requests made under freedom of information legislation and rights exercisable under data protection legislation, in accordance with the Council's relevant policies and procedures;

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

19. **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.

20. **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.

21. FINANCIAL CONTROLS AND PROCUREMENT

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

- ii. an invitation to tender shall be drawn up to confirm (i) the Council's specification (ii) the time, date and address for the submission of tenders (iii) the date of the Council's written response to the tender and (iv) the prohibition on prospective contractors contacting councillors or staff to encourage or support their tender outside the prescribed process;
 - iii. the invitation to tender shall be advertised in a local newspaper and in any other manner that is appropriate;
 - iv. tenders are to be submitted in writing in a sealed marked envelope addressed to the Proper Officer;
 - v. tenders shall be opened by the Proper Officer in the presence of at least one councillor after the deadline for submission of tenders has passed;
 - vi. tenders are to be reported to and considered by the appropriate meeting of the Council or a committee or sub-committee with delegated responsibility.
- e. Neither the Council, nor a committee or a sub-committee with delegated responsibility for considering tenders, is bound to accept the lowest value tender.

a. Where the value of a contract is likely to exceed the threshold specified by the Office of Government Commerce from time to time, the Council must consider whether the Public Contracts Regulations 2015 or the Utilities Contracts Regulations 2016 apply to the contract and, if either of those Regulations apply, the Council must comply with procurement rules. NALC's procurement guidance contains further details.

22. HANDLING STAFF MATTERS

- a. A matter personal to a member of staff that is being considered by a meeting of the Council or the Staffing committee is subject to standing order 11.
- b. The Council has an Employee Handbook to which all members of staff and councillors have access. The Council's rules and policies concerning staffing matters are included in the handbook and must be adhered to.
- c. Subject to the Council's policy regarding absences from work, the Council's most senior member of staff shall notify the chairman of the Council or, if he is not available, the vice-chairman (if there is one) of the Council of absence occasioned by illness or other reason.
- d. The chairman of the staffing committee or in his absence, the vice-chairman shall upon a resolution conduct a review of the performance and annual appraisal of the work of the Clerk. The reviews and appraisal shall be reported in writing and are subject to approval by resolution by the staffing committee.
- e. 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 chairman of the staffing committee or in his absence, the vice-chairman of the staffing committee in respect of an informal or formal grievance matter, and this matter shall be reported back and progressed by resolution of the staffing committee.
- f. Subject to the Council's policy regarding the handling of grievance matters, if an informal or formal grievance matter raised by the Clerk relates to the chairman or vice-chairman of the Council, this shall be communicated to another member of the Council, which shall be reported back and progressed by resolution of the staffing committee.

- g 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.
- h In accordance with standing order 11(a), persons with line management responsibilities shall have access to staff records referred to in standing order 19(g).

23. **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 **The Council, shall publish information in accordance with the requirements of the Local Government (Transparency Requirements) (England) Regulations 2015.**

24. **RESPONSIBILITIES UNDER DATA PROTECTION LEGISLATION**

(Below is not an exclusive list).

See also standing order 11.

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

25. **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. This includes the posting of items on social media sites which will be handled in accordance with the Council's Social Media policy.

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

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

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

27. **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.

28. **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.

29. **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 two thirds of the councillors to be given to the Proper Officer in accordance with standing order 9.

- c The Proper Officer shall provide a copy of the Council's standing orders to a councillor as soon as possible.
- d The decision of the chairman of a meeting as to the application of standing orders at the meeting shall be final.

30. **URGENT BUSINESS**

That where no meeting of the Council is scheduled within the necessary timescale to enable a decision concerning an urgent matter to be taken, the clerk may, in consultation with the chairman and/or the vice-chairman of the council (2 in total) determine an urgent matter. All decisions taken under this Standing Order shall be reported to the next meeting of the council for information, and the clerk shall provide the necessary information, including reasons for urgency, to enable the council to be satisfied that the delegated power has been used properly.

31. **LEGISLATION**

These Standing Orders are to be used as the rules for the management of the Council and should be implemented in line with the relevant legislation. The Standing Orders will be superseded if there are any relevant changes/ amendments in the legislation which affects the management of local councils.

32. **GRANTS**

Members may after declaring an interest in an organisation that they are a member of or are involved with may stay at the meeting and speak but not vote. They are able to vote on all other grant applications that they do not have an interest in.