

HAYTON PARISH COUNCIL

Parish Clerk: Nick Phillips, 14 Twickenham Court, Carlisle CA1 3TW

Tel: 0750 800 1602 Email: clerk@Hayton-pc.gov.uk www.haytonparishcouncil.org.uk

Wednesday, 29 April 2026

Dear Councillor

You are summoned to attend the **Annual Meeting of Hayton Parish Council** that will be held at Heads Nook Village Hall on **Wednesday 6 May 2026** at 7.00 PM. The Public and Press are invited to attend.



Clerk

AGENDA

1. **APOLOGIES FOR ABSENCE** - To receive apologies and approve reasons for absence
2. **Election of Chair** – to elect a Chair for 2026-27
3. **Chair’s Declaration of Acceptance of Office** – to receive the Chair’s signed declaration.
4. **Election of Vice Chair**– to elect a Vice Chair for 2026-27
5. **Appointment to Committees:**
 - a. Internal Finance
 - b. Planning
 - c. Policy and Procedure
6. **MINUTES OF THE COUNCIL MEETING held on 4 March 2026** - To authorise the chair to sign, as a correct record, the minutes of the meeting held on 4 March 2026 (attached).
7. **DECLARATIONS OF INTEREST/REQUESTS FOR DISPENSATION**
 - a. Register of Interests: Councillors are reminded of the need to update their register of interests
 - b. To declare any personal interests in items on the agenda and their nature
 - c. To declare any prejudicial interests in items on the agenda and their nature (Councillors with prejudicial interests must leave the meeting for the relevant items)
 - d. To make any requests for dispensation
8. Year End Accounts – to receive and note the attached statements of accounts
9. Internal Auditor 2026-76 –
 - a. To receive the internal audit report for 25/26
 - b. to resolve whether to re-appoint the existing internal auditor or to appoint a different auditor.
10. Risk assessment and internal audit policy – to resolve whether to adopt the attached policy
11. Annual AGAR Return 2025-26 (Attached)

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- a. To resolve whether to apply for an exemption from external audit
- b. To answer the questions on the Annual Governance Statement and authorise the Clerk and Chair to sign.
- c. To resolve whether to authorise the Chair to Sign the Accounting Statement

12. Exclusion of Press and Public (Public Bodies Admission to Meetings Act 1960)

To decide whether there are any items of business which require exclusion of the press and public

13. PUBLIC PARTICIPATION (20 MINUTES ALLOWED) - this agenda item enables Parish Councillors to hear the views, comments and/or complaints from the public. The Parish Councillors can respond. However (unless the items are already on the agenda) no council decisions can be taken at this meeting but, if appropriate, the matters can be put onto a future agenda for decision. Comments limited to 5 minutes per person.

14. CUMBERLAND COUNCILLOR REPORTS– to receive items for information (items raised for decision will appear on the agenda for the next meeting subject to agreement by the council.)

15. POLICE MATTERS – to resolve whether to submit any matters to the Local Focus Hub.

16. PLANNING APPLICATIONS - You may view the details on the Planning Authority website (Cumberland.gov.uk) where parishioners can submit their own observations directly

- a. To resolve whether to submit any observations on the following applications

26/0205	Tinling Hill, Townhead, Hayton, Brampton, CA8 9JQ	Side/Rear Extension To Provide Additional Living Accommodation On Ground Floor With Bedrooms Above; Erection Of 2no. Entrance Canopies
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- b. To note the following applications that were delegated to the Clerk for decision following consultation with councillors and the comments below made online.

26/0193	Bank Barn, How Mill, Brampton, CA8 9JY	Change Of Use Of Office To 1no. Dwelling (Revised Proposal Following Previous Approval 24/0134)	No observations
26/0178	19 Cairn Wood, Heads Nook, Brampton, CA8 9AH	Pitched Roof To Replace Flat Roof On Garage Including Installation Of Velux Window	No observations
26/0111	Land to the south west of Partridge Hill, Talkin, Brampton, CA8 1LE	Variation Of Condition 2 (Approved Documents) & Removal Of Conditions 10 & 15 Of Previously Approved Application 23/0570 (Erection Of 5no. Dwellings) To Allow Amendments To Dwellings	Whilst the Parish Council does not have an issue as such with the application we are concerned that the existing treatment plant serving the village of Talkin regularly has an outpouring of waste water/sewerage into the local watercourses. We would want to have some commitment that the plant would be upgraded so that it is better able to cope with the existing demand before additional properties are

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			added to an already overstretched system.
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c. To Note the following applications were granted approval

23/0231	High Stand, How Mill, Brampton, CA8 9JT	Proposed Residential Development (Outline)
25/0718	King Acre, Corby Hill, Carlisle, CA4 8QA	Erection Of Single Storey Detached Timber Outbuilding

17. FINANCE

a. **Payments- to authorise** schedule of payments totalling £4171.40 (VN 1-15)

VN	Inv. Date	PAYEE	CHQ. NO/ Ref no	Purpose of Expenditure	AMOUNT £	VAT INCLUDED £	NET AMOUNT £
Already paid							
1	16/04/2026	Nicholas Phillips	0	Clerk's Salary	728.26	0.00	728.26
2	16/04/2026	HMRC	0	HMRC	255.99	0.00	255.99
8	02/04/2026	WaterPlus	0	Allotment water fee	6.46	0.00	6.46
3	30/04/2026	Unity Trust Bank	0	Bank Charges	7.00	0.00	7.00
To be paid							
4	07/05/2026	Nicholas Phillips	0	Clerk's Salary	728.26	0.00	728.26
5	11/05/2026	HMRC	0	HMRC	255.99	0.00	255.99
6	11/05/2026	Nicholas Phillips	0	Clerk's Expenses	35.07	0.00	35.07
7	07/05/2026	Cumbria Association of Local Councils	Hayton PC	Annual Subscription	469.19	0.00	469.19
9	07/05/2026	Heads Nook Village Hall Committee	0	Room Hire	30.00	0.00	30.00
10	31/05/2026	Unity Trust Bank	0	Bank Charges	7.00	0.00	7.00
11	07/05/2026	Green Team	00000451	Grass contract	480.00	96.00	576.00
12	07/05/2026	The Cumbria Clock Company	INV-21497	Church Clock	240.00	48.00	288.00
13	07/05/2026	John Kelly	INV 48	Website fee	194.58	0.00	194.58
14	07/05/2026	Kate Beaty	HPC Audit	Annual audit	100.00	0.00	100.00
15	07/05/2026	Scribe Accounts	INV-17830	Annual Subscription	408.00	81.60	489.60

- b. **Monthly reconciliation (February and March 2026) – to receive and note** the reconciliation and balances checked by Cllr March.
- c. **Monthly budget update- to receive and note**
- d. **Receipt – to note** receipt from Cumberland Council, Precept, £21000, R01, 25-26 accounts HMRC VAT refund £1316.85, R14, Allotment Society (2 Payments for £120.64 R18 and R16 (cheque appeared lost but so duplicate payment made and then credited to savings account). Playground Inspection fee Heads Nook, £60.35 R15, Unity trust Bank interest £120.64 R17.
- e. **To note:** one outstanding invoice from Hayton Playground Committee.

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18. Proposal to set up a PO Box for mail item – to discuss the proposal and resolve what action to take.
19. Standing Orders- to resolve whether to re-adopt the model standing orders
20. Financial Regulations – to resolve whether to re-adopt the financial regulations.
21. Meeting Dates – to note and agree the dates for forthcoming meetings.
22. Re-opening of the railway station at Heads Nook- to discuss whether the Parish Council are in support of re-opening the station and to resolve the form that the support should take.

23. Clerk and Councillors' reports/items for future agenda

Each Councillor is requested to use this opportunity to report minor matters of information not included elsewhere on the agenda and to raise items for future agendas. Councillors are respectfully reminded that this is not an opportunity for debate or decision making.

24. Date of next meeting

The next meeting of the Parish Council will take place on 3 June 2026 in Hayton Reading Room at 7.00pm.

Agenda items to be submitted to the Clerk by 12 noon on 22 May 2026.

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Minutes of the Hayton Parish Council meeting held on Wednesday 4 March 2026 at 7.00pm in Talkin Village Hall.

Present: G Clubbs (Chair), I Blythe, C Culley, J Dowling, R Hayton, G Jackson (arrived at 19.10), R Tinnion

Also Present: N Phillips (Clerk/RFO) 1 member of the public

Annual Parish Meeting

124. **APOLOGIES FOR ABSENCE** - received apologies and approved reasons for absence from Cllr Denby, not present Cllr Byers

125. **Chairman's report –noted** the report previously circulated.

126. **Public Participation – no comments made**

Parish Council Meeting

127. **MINUTES OF THE COUNCIL MEETING held on 4 February 2026** - authorised the chair to sign, as a correct record, the minutes of the meeting held on 4 February 2026.

128. DECLARATIONS OF INTEREST/REQUESTS FOR DISPENSATION

- a. Register of Interests: Councillors are reminded of the need to update their register of interests
- b. To declare any personal interests in items on the agenda and their nature
- c. To declare any prejudicial interests in items on the agenda and their nature (Councillors with prejudicial interests must leave the meeting for the relevant items)
- d. To make any requests for dispensation

129. **Exclusion of Press and Public (Public Bodies Admission to Meetings Act 1960)**
-none

130. **PUBLIC PARTICIPATION** one member of the public attended to make a comment about an item (which was unsubstantiated hearsay) not being included in the minutes of the last meeting and asked for the possibility of reopening Heads Nook Station to be on a future agenda.

131. **CUMBERLAND COUNCILLOR REPORTS– -not present**

132. **POLICE MATTERS –resolved** not to submit any matters to the Local Focus Hub.

133. PLANNING APPLICATIONS -

- a. Noted the following applications were granted approval

24/0134	Bank Barn, How Mill, Brampton, CA8 9JY	Change Of Use Of Commercial Office To 3no. Residential Units
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- b. Noted that the following application has been refused permission.

25/0364	Land at Fenton Lane Head, Fenton, How Mill, Brampton, CA8 9JZ	Certificate Of Lawful Existing Development For The Laying Of Hardcore And The Storage Of Agricultural Machinery
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134. FINANCE

- a. **Payments- authorised** schedule of payments totalling £2599.16 (VN 91-99 25/26 and VN1-3 26/27). * NB salary and PAYE amounts liable to change in new financial year.

VN	Inv. Date	PAYEE	CHQ. NO/ Ref no	Purpose of Expenditure	AMOUNT £	VAT INCLUDED £	NET AMOUNT £
92	02/02/2026	WaterPlus	0	Allotment water fee	6.57	0.00	6.57
91	24/02/2026	Cumberland Council	0406551	Playground Inspections	60.35	12.07	72.42
91	24/02/2026	Cumberland Council	0406551	Playground Inspections	60.35	12.07	72.42
98	25/02/2026	Amazon EU	Reimburse N Phillips	Printer	83.41	16.68	100.09
93	16/03/2026	Nicholas Phillips	0	Clerk's Salary	724.66	0.00	724.66
94	16/03/2026	HMRC	0	HMRC	262.26	0.00	262.26
95	16/03/2026	Nicholas Phillips	0	Clerk's Expenses	10.50	0.00	10.50
95	16/03/2026	Nicholas Phillips	0	Clerk's Expenses	312.00	0.00	312.00
96	16/03/2026	Talkin Village Hall	Room Hire - Hayton Parish Council	Room Hire	30.00	0.00	30.00
99	28/02/2026	CPSL	SI-13028	Payroll amendment	10.00	2.00	12.00
97	31/03/2026	Unity Trust Bank	0	Bank Charges	6.00	0.00	6.00
1	16/04/2026	Nicholas Phillips	0	Clerk's Salary	728.26	0.00	728.26*
2	16/04/2026	HMRC	0	HMRC	255.99	0.00	255.99*
3	29/05/2026	Unity Trust Bank	0	Bank Charges	6.00	0.00	6.00

- b. **Monthly reconciliation (January 2026) –received and noted** the reconciliation and balances checked by Cllr Culley.

- c. **Monthly budget update- received and noted**

135. **Reported flooding in Corby Hill** –resolved to continue to liaise with Cllr Dobson regarding reported flooding in Corby Hill which has been an ongoing issue for a number of years.

136. Payroll 2026 –resolved to switch to DM Payroll Services Ltd at £132 pa (plus setup of £30.)

137. Footway between Heads Nook and Corby Hill –noted the response from Cumberland Highways.

138. Clerk and Councillors' reports/items for future agenda

Discuss whether the Parish Council are supportive of reopening the rail station at Heads Nook.

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139. Date of next meeting

The Annual meeting of the Parish Council will take place on 6 May 2026 in Heads Nook Village Hall at 7.00pm.

Agenda items to be submitted to the Clerk by 12 noon on 22 April 2026.

Meeting closed at 19.30

Hayton Parish Council
STATEMENT OF ACCOUNTS

	RECEIPTS	PAYMENTS
Opening Balance		
Balance at Bank	25,827.02	
Cash in Hand		
Precept	20,500.00	
Bank interest	683.33	
Clerk Salary		8,735.12
HMRC		3,078.56
Annual Payroll		199.00
Insurance		931.73
Audit fees		100.00
Travel and Office expenses	310.46	562.76
Office accommodation (WFH)		312.00
Training		
Subscriptions		956.23
Room rental		310.00
Bank charges		73.00
Grass contract		2,553.31
Trees		20.82
Repairs and Maintenance		
Seats and Noticeboards		280.00
Bus Shelters		
AED batteries		890.10
Website		406.58
Church Clock		
Allotments	241.28	127.80
Christmas trees and lights		600.00
Hayton Playing Field		1,050.93
Heads Nook Playing Field	60.35	60.35
Miscellaneous		
Talkin Signpost project		
Grants		697.00
Wildflower area		
Speed Indicator Device	994.00	994.24
VAT Claim		
VAT	1,316.85	1,316.85
	24,106.27	24,256.38
Closing Balances:		
Balances in Bank Account		25,676.91
Cash in Hand		

FS 24.4.26

Hayton Parish Council

Annual Internal Audit Report

Y E 31 March 2026

Internal Control Objectives	Audit Work	Notes and Queries	Response
Appropriate accounting records kept	Review of records	Scribe accounting system used correctly Various bank statements missing, reconciliation possible	Need statements covering year end to confirm bank balances <i>Now seen and agreed</i>
Expenditure approved, supported by invoices VAT accounted for correctly	Review of approval of expenditure in minutes, expenditure schedule, invoices Input VAT agreed to invoices Confirmed VAT received per return	Input VAT c/f form previous year not claimed - £39 Incorrect rate of VAT on invoices for grass cutting	claim in y/e 31.03.27 <i>agreed by clerk</i> Need to discuss and rectify - still not adequately explained - possibly under claimed VAT!
Significant risks assessed	Risk assessment review	Updated 21/05/25 - signed by chairamn	
Adequate budgetary process	Budget and schedule of variances review	Variances adequately explained	
Expected income received promptly banked and recorded	Income agreed to bank statements, VAT return	No remittance advice statements available share of gross cost of printer and paper received from 3 councils, should be net cost as VAT claimed	£14.10 to refund to each council <i>Clerk claims to have done this in the past but it is not correct so should be amended.</i>
VAT accounted for correctly	All VAT reclaimed where appropriate	No output VAT	
Correct petty cash accounting	No petty cash, councillor and clerk's expenses paid through bank, all checked for authorisation and invoices review	Mileage increased to 65p/mile in line with NALC £312 WFH allowance £132 - agreed by committee	

24 4 26

Salaries accounted for correctly

Clerk's salary checked for authorisation in minutes, review of copies of payroll records. PAYE paid correctly

Salary grade increased from 01/04/25 rates agreed to NALC

Asset and investment registers correct

Review of register

no change to asset valuation £91645, per risk assessment £109,551 Purchased defibrillator lifepack £576, speed indicator device £994 £1 rounding error on AGAR

To consider - *clerk has confirmed this in e-mail*

Accounting statements properly prepared from records

Statements reviewed and compared to all other records

Clerk to rectify

Website properly updated all relevant information provided

Website reviewed for appropriate content,

Previous years agar, accounts, variances and audit report available for inspection

Provision of period of exercise of public rights

Website reviewed for this provision

Available 03/06/25 to 14/07/25

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Internal Auditor

The Council is required to appoint an internal auditor for the coming year at the Annual Meeting. Currently Kate Beaty carries out the Audit at a cost of £100 per annum. Kate has carried out the audit for a number of years. She is very detailed in that she checks all invoices match with corresponding payments and that they have been entered correctly. I produce a paper file for Kate to check these details each year. These are then stored for a period of time (6 years) as physical copies as per the regulations, they could be stored electronically.

I also use Jean Airey for one of my councils, Jean charges slightly less and checks a cross section of the invoices electronically in Scribe to check that they have been inputted correctly – paid correctly etc. I am not required to produce a paper copy of the invoices as she is able to check the electronic copies. This saves on time in preparing for the audit and reduces both the use of paper and the need to store paperwork.

It is good practice to change auditor periodically so that a “fresh pair of eyes” is looking at the accounting practices of the Council and asks the critical questions that may be missed by someone familiar with the council.

My proposal is therefore that we appoint Jean Airey for 2026-27 as internal auditor.

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HAYTON PARISH COUNCIL

SUMMARY OF RISK ASSESSMENT & INTERNAL AUDIT REPORT

In order to manage risk the Council carried out the annual assessment of risk at a Council meeting on 6 May 2026.

It is incumbent upon all authorities to assess and have strategies to manage the risks that are identified as potential sources of danger/loss within the Council and then to insure or have systems in place to minimise the liabilities.

The main risks attaching to the Council relate to its position as an Employer, Property and Land owner and holder of monies precepted on Cumberland Council or received in the form of grants or monies received from third parties. The Council has insured against the insurable risks to an appropriate level and these are index linked for assets and periodically reviewed.

Employer: The Council employs only one member of staff – the Clerk who works from home. The council holds employers liability insurance in the sum of £10m. Accident cover is provided for all Members and the Clerk whilst carrying out their respective roles.

Land and Property: The Council is a Trustee of a number of Community assets which potentially place a liability on the council for the safety and wellbeing of the public whilst using these assets. The council holds public liability cover in the sum of £10m. In addition the individual assets are insured comprehensively against fire, theft and other perils to the sums indicated, Insurances are index linked and are periodically reviewed and reported upon to council.

Property Assets

none

Community Assets (Values shown as at date purchased and may not be the cost of replacement or a current value)

Walnut Field, Hayton

Playing Field, Hayton

Hayton Playing Field Play & Sports Equipment – £56009

Playing Field, Heads Nook

Land on Commons Land Register

Village Seats (16) - £6498.19

Bus Shelters (6) - £31,250.04

Village Noticeboards (11) - £8,168.93

Automated External Defibrillators and External Cabinets (5) - £6,975.00

Office Assets

Laptop Computer, Projector and Screen - £650.00

The Council is reliant on the Hall Management Committees, Councillors, or members of the public to draw attention to any disrepair requiring attention.

Contracts: A potential area of risk is in the issuing of contracts. The major service contract is the annual grass cutting of open space land. This is currently contracted to GreenTeam Grounds Maintenance. They have proven competence and a full awareness of public liability and health and safety issues. The Council currently has Four-year contract in place with GreenTeam to provide this service with fixed costs a new contract will need to be negotiated for 2030 onwards..

Other contracts are generally unplanned responsive repairs and maintenance to community assets. These are often of small value and requiring an early response. For this reason the Council rely on the response of known local tradesmen who can provide a timely and effective response. Where practical at least two quotes are obtained and a quotation is obtained in every instance. In practice it may only be possible to obtain one quote.

Clerk: As their sole employee much of the risk carried by the Council is embodied in the position of the clerk. The clerk works from home and uses a computer to undertake the work of the council. The Council now has a comprehensive file of Policies and Procedures that must be adhered to by both the Clerk and Members to mitigate risks.

In the event of the short/long term unavailability of the clerk it may be possible to arrange temporary cover from a neighbouring parish or through CALC pending a more permanent solution.

Financial Safeguards:

The Financial Regulations are reviewed on an annual basis in May.

OVERALL SYSTEMS AND PROCEDURES

- The Council formally adopts a set of Financial Regulations and Standing Orders annually in May and when updates are made to model documents. Every councillor has a copy and they are uploaded on to the Council website.
- The Council has a Responsible Financial Officer being the Clerk who is appropriately qualified.
- The Council has an appointed parish councillor (Councillor Culley) to check financial details and the bank reconciliation before every meeting. The Bank Reconciliation is submitted to every meeting in the meeting pack and formally approved as an agenda item.
- The Council has an internal Auditor who is a qualified accountant.
- The Council reviews the effectiveness of its' systems and procedures annually. This is done every May when the Council approves the Annual Accounts for the previous year. The Clerk reads through the Governance Statement for agreement for approval before the accounts are approved.

FINANCIAL RECORDS

- The Cash Book is regularly maintained and updated throughout the year. *Monthly* accounts will also be presented to members for approval.
- The Cash Book arithmetic is reconciled and confirmed by the bank reconciliation.
- All other financial records are checked regularly. Members are issued with copies of the Schedule of Payments and Bank Reconciliation at each meeting. An overview of the accounts are presented at every meeting. The annual accounts are presented at the May meeting following inspection and approval by the Internal Auditor. All paperwork is uploaded on to the website.
- Payments in the cashbook are supported by invoices, authorised and minuted. A Schedule of Payments is presented to the members at each meeting, together with the invoices and following approval of the council the Schedule is signed and dated by the two signatories if cheques are used or the chair if electronic payments are used. The approved Schedule is noted in the minutes.
- Income is properly recorded and promptly banked.
- All income is noted on the agenda papers and recorded in the minutes.
- Councillors are kept aware of balances as they are issued with the monthly reconciliation and monthly accounts.
- All payments are approved by the Council. The payments are posted on the notice boards and agenda papers in advance. Payments are formally proposed and seconded and then approved before payment is authorised.
- All cheques are signed and counterfoils initialled by two authorised councillors. The Clerk is not a signatory.
- All electronic payments are prepared by the Clerk and then authorised by one of the bank signatories following approval of the Schedule of Payments.
- Actual expenditure against the budget is regularly reported to the council through the issue of monthly accounts
- No petty cash is held by the clerk or Members.
- Security controls over cash and near-cash are adequate and effective. No cash is held. Cheque books are stored in a safe at the Clerk's home
- VAT on payments is identified, recorded and reclaimed on a regular basis
- S137 expenditure is separately recorded and within statutory limits.
- Where appropriate, debtors and creditors have been properly recorded.

PROVISION OF GOODS AND SERVICES

- All items are competitively purchased. Standing orders stipulate that at least three quotations should be obtained if possible. However, this is not always possible as in some cases it is not possible to obtain three quotations and with online purchasing the best value is decided at point of purchase.
- An audit trail from underlying financial records to the accounts is in place and checked by the Internal Auditor
- All capital works is administered in accordance with the Council's standing orders and financial regulations relating to contracts. No expenditure shall be incurred in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the Council is satisfied that the necessary funds are available, or the requisite borrowing approval has been obtained.

RISK MANAGEMENT

- Council minutes record the council carrying out an annual risk assessment.
- Insurance cover is appropriate and adequate and regularly reviewed by the RFO.

PRECEPT & BUDGETARY CONTROLS

- The council prepares an annual budget based upon anticipated income and expenditure including the use of reserves and all sources of funding for the year in support of its precept. The budget cycle is started in September with a view to being approved at the November meeting to levy a Precept for the next financial year. The council has until the end of December annually to agree a Precept.
- The annual budgets form the basis of financial control for the ensuing year.
- Unexplained variances from budget are explained following submission of the monthly accounts for approval
- The precept recorded is checked so that it agrees to the Council Tax authority's notification
- The RFO/Clerk issues the precept to the billing authority and shall supply each member with a copy of the approved budget.

STAFFING

- All employees have contracts of employment with clear terms and conditions.
- Salaries paid agree with those approved by the council. The Clerk is paid by electronic transfer which is recorded on the Schedule of Payments at each meeting
- Other payments to employees are approved by the council and paid appropriately.
- PAYE/NIC is properly operated by the council as an employer. The Council is a registered employer with HM Revenue & Customs. The Council contracts the payroll to DM Payroll Services.
- From 1 February 2017 the Council will be registered as a Pension Authority. There are no employees enrolled currently.

ASSET MANAGEMENT

- The council maintains a register of all material assets owned or in its care.
- The Assets and Investments register is kept up to date and is published on the Council website

Signed:

Chairman of Parish Council

Dated:

Annual Governance and Accountability Return 2025/26 Form 2

To be completed only by Local Councils, Internal Drainage Boards and other smaller authorities* where the higher of gross income or gross expenditure was £25,000 or less, that meet the qualifying criteria, and that wish to CERTIFY themselves as EXEMPT from a limited assurance review

Guidance notes on completing Form 2 of the Annual Governance and Accountability Return 2025/26

1. Every smaller authority in England where the higher of gross income **or** gross expenditure was £25,000 or less **must**, after the end of each financial year, complete Form 2 of the Annual Governance and Accountability Return in accordance with *Proper Practices*, unless the authority:
 - a) does not meet the qualifying criteria for exemption; or
 - b) does not wish to certify itself as exempt
2. Smaller authorities where the higher of all gross annual income **or** gross annual expenditure **does not exceed** £25,000 and that meet the qualifying criteria as set out in the Certificate of Exemption **are able to declare themselves exempt** from sending the completed Annual Governance and Accountability Return to the external auditor for a limited assurance review **provided** the authority **completes**:
 - a) The **Certificate of Exemption**, page 3 and returns a copy of it to the external auditor **either** by email **or** by post (not both) **no later than 30 June 2026** Failure to do so will result in reminder letter(s) for which the Authority will be charged £40 +VAT for each letter; and
 - b) The **Annual Governance and Accountability Return (Form 2)** which is made up of:
 - c) **Annual Internal Audit Report (page 4)** **must** be completed by the authority's internal auditor.
 - d) **Section 1 – Annual Governance Statement (page 5)** **must** be completed and approved by the authority.
 - e) **Section 2 – Accounting Statements (page 6)** **must** be completed and approved by the authority. **NOTE: Authorities certifying themselves as exempt SHOULD NOT send the completed Annual Governance and Accountability Return to the external auditor.**
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 2026**

Publication Requirements

Smaller authorities **must** publish various documents on a publicly available website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include:

- **Certificate of Exemption**, page 3
- **Annual Internal Audit Report 2025/26**, page 4
- **Section 1 – Annual Governance Statement 2025/26**, page 5
- **Section 2 – Accounting Statements 2025/26**, page 6
- Analysis of variances
- Bank reconciliation
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

Limited Assurance Review

Any smaller authority may request a limited assurance review. If so, the authority should not certify itself as exempt or complete the Certificate of Exemption. Instead it should complete Form 3 of the AGAR 2025/26 and return it to the external auditor together with the supporting documentation requested by the external auditor. The cost to the authority for the review will be **£210 +VAT**.

Provided that the authority certifies itself as exempt, and completes and publishes the documents listed under 'Publication Requirements', there is no requirement for the authority to have a review.

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 2 of the Annual Governance and Accountability Return (AGAR) 2025/26, Sections 1 and 2

- An authority that wishes to declare itself exempt from the requirement for a limited assurance review **must** do so at a meeting of the authority after 31 March 2026. It should not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority **must** comply with the requirements of the Transparency Code for Smaller Authorities.
- The Certificate of Exemption **must** be returned to the external auditor no later than **30 June 2026** Reminder letters will incur a charge of £40 +VAT for each letter.
- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR and the Certificate of Exemption. 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.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- The Annual Governance Statement (Section 1) **must** be approved before the Accounting Statements (Section 2) and evidenced by the agenda or minute references, even where approved on the same day.
- 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 which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. Any amendments **must** be approved by the authority and properly initialled.
- Use the checklist provided below to review the AGAR for completeness at the meeting at which it is signed off.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- The authority **must** publish numerical and narrative explanations for significant variances in the accounting statements on **page 6**. Guidance is provided in the *Practitioners' Guide** which may assist.
- Make sure that the accounting statements add up and the balance carried forward from the previous year (Box 7 of 2025) equals the balance brought forward in the current year (Box 1 of 2026)
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights for a single period of 30 working days for inspection (this excludes weekends and public Holidays) 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 2026**

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes been completed?		
	Have the dates set for the period for the exercise of public rights been published?		
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', is an explanation available for publication?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2026 been reconciled to Box 8?		
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? (<i>Local Councils only</i>)		

***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

Certificate of Exemption – AGAR 2025/26 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2026 and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2026 and a completed Certificate of Exemption is submitted no later than **30 June 2026** notifying the external auditor.

Hayton Parish Council

ENTER NAME OF AUTHORITY

certifies that during the financial year 2025/26, the higher of the authority's total gross income for the year **or** total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2025/26:

24106 ER AMOUNT £00,000

Total annual gross expenditure for the authority 2025/26:

24256 ER AMOUNT £00,000

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority **is unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£210 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2022
- In relation to the preceding financial year (2024/25), the external auditor **has not**:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If the above statements apply and the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage* before 1 July 2026.

Signing this certificate confirms the authority will comply with the publication requirements.

Signed by the Responsible Financial Officer

Date

SIGNATURE REQUIRED

DD/MM/YYYY

I confirm that this Certificate of Exemption was approved by this authority on this date:

DD/MM/YYYY

Signed by Chair

Date

SIGNATURE REQUIRED

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Generic email address of Authority

Clerk@hayton-pc.gov.uk OWNED GENERIC EMAIL ADDRESS

Telephone number

07508001602 NUMBER

*Published web address

https://haytonparishcouncil.org.uk AVAILABLE WEBSITE/WEBPAGE ADDRESS

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2026 Reminder letters for late submission will incur a charge of £40 + VAT.

Annual Internal Audit Report 2025/26

Hayton Parish Council	ENTER NAME OF AUTHORITY
https://haytonparishcouncil.org.uk	ONLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2026, 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 2025/26 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. Cash payments were properly supported by receipts, all 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 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")	✓ <i>FD</i>		✗
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		
P. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed). Date(s) internal audit undertaken: 26 04 2026 DD/MM/YYYY

Name of person who carried out the internal audit: KATHLEEN M BEATY INTERNAL AUDITOR

Signature of person who carried out the internal audit: [Signature] Date: 26 04 2026

*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 2025/26

We acknowledge as the members of:

Hayton Parish Council

ENTER NAME OF AUTHORITY

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

	Agreed			
	Yes	No*		
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>	
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>	
3. We have assured ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>	
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.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>	
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.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>	
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>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.</i>	
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>	
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.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>	
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	<i>has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.</i>
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.				<i>has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.</i>

*For any statement to which the response is 'no', an explanation **must** be published

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

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

Information required by the Transparency Code (not part of the Annual Governance Statement)

	Yes	No
The authority website is up to date and the information required by the Transparency Code has been published.	<input type="checkbox"/>	<input type="checkbox"/>

<https://haytonparishcouncil.org.uk> AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2025/26 for

Hayton Parish Council

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
1. Balances brought forward	26401	35827	<i>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.</i>
2. (+) Precept or Rates and Levies	19500	20500	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	2330	3606	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	10792	11813	<i>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.</i>
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	11613	12443	<i>Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	25827	25677	<i>Total balances and reserves at the end of the year. must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	25827	25677	<i>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.</i>
9. Total fixed assets plus long term investments and assets	91645	91645	<i>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.</i>
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	
11. Do the figures in the accounting statements above exclude any Trust transactions?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<i>For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.</i>

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

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

SIGNATURE REQUIRED

01/04/2026/YYYY

Date

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED



Civic Centre
Rickergate
Carlisle
Cumbria CA3 8QG
Telephone 0300 373 3730
cumberland.gov.uk

Nick Phillips
Clerk to Hayton PC
14 Twickenham Court
Carlisle
CA1 3TW

Case Officer:

Michael Ashburn

Direct Line:

01228 817021

E-mail:

Michael.ashburn@carlisle.gov.uk

Your Ref:

Our Ref:

MAA/DC/26/0205

14 April 2026

Dear Nick

CONSULTATION ON PLANNING SUBMISSION: PARISH COUNCIL

Proposal: Demolition Of Garage, Carport And Porch; Erection Of Two Storey Side/Rear Extension To Provide Additional Living Accommodation On Ground Floor With Bedrooms Above; Erection Of 2no. Entrance Canopies

Location: Tinling Hill, Townhead, Hayton, Brampton, CA8 9JQ

Appn Ref: 26/0205

Grid Ref: 351598 557854

I write to advise that the application described above have been received by Cumberland Council and to invite observations thereon from the Parish Council. I would be grateful to receive your Council's comments on the proposals using the enclosed response slip, which should be completed and returned to these offices by 12 May 2026.

In certain circumstances, those making representation to applications for Planning Permission, Listed Building Consent, Advertisement Consent and in relation to Tree Preservation Orders may have a "right to speak" when an application is decided at the Planning Committee. This right to speak is also available to Applicants or Agents. A copy of the "Right To Speak Policy" is available from Cumberland Council or via the Planning Applications page on the Council's website:

www.cumberland.gov.uk.

Under the provisions of the Scheme, Parish Councils can register to speak in the

Hayton Parish Council

PAYMENTS (AWAITING AUTHORISATION) LIST

Vouche	Code	Date	Minute	Bank	Payment Ref.	Description	Supplier	VAT Type	Net	VAT	Total
1	Clerk Salary	16/04/2026		Current - Unity		Clerk's Salary	Nicholas Phillips	Z	728.26		728.26
2	HMRC	16/04/2026		Current - Unity		HMRC	HMRC	Z	255.99		255.99
3	Bank charges	30/04/2026		Current - Unity		Bank Charges	Unity Trust Bank	Z	7.00		7.00
4	Clerk Salary	07/05/2026		Current - Unity		Clerk's Salary	Nicholas Phillips	Z	728.26		728.26
5	HMRC	11/05/2026		Current - Unity		HMRC	HMRC	Z	255.99		255.99
6	Travel and Office expenses	11/05/2026		Current - Unity		Clerk's Expenses	Nicholas Phillips	Z	35.07		35.07
7	Subscriptions	07/05/2026		Current - Unity	Hayton PC	Annual Subscription	Cumbria Association of Loc	Z	469.19		469.19
8	Allotments	02/04/2026		Current - Unity		Allotment water fee	WaterPlus	Z	6.46		6.46
9	Room rental	07/05/2026		Current - Unity		Room Hire	Heads Nook Village Hall Co	Z	30.00		30.00
10	Bank charges	31/05/2026		Current - Unity		Bank Charges	Unity Trust Bank	Z	7.00		7.00
11	Grass contract	07/05/2026		Current - Unity	00000451	Grass contract	Green Team	S	480.00	96.00	576.00
12	Church Clock	07/05/2026		Current - Unity	INV-21497	Church Clock	The Cumbria Clock Compn:	S	240.00	48.00	288.00
13	Website	07/05/2026		Current - Unity	INV 48	Website fee	John Kelly	Z	194.58		194.58
14	Audit fees	07/05/2026		Current - Unity	HPC Audit	Annual audit	Kate Beaty	Z	100.00		100.00
15	Subscriptions	07/05/2026		Current - Unity	INV-17830	Annual Subscription	Scribe Accounts	S	408.00	81.60	489.60
Total									3,945.80	225.60	4,171.40

Prepared by: _____
Name and Role

Date: _____

Approved by: _____
Name and Role

Date: _____

Approved by: _____
Name and Role

Date: _____



Voreda House
Portland Place
Penrith
Cumbria
CA11 7BF

office@calc.org.uk

April 2026

Mr Nick Phillips
Clerk
Hayton PC
14 Twickenham Court
CARLISLE
CA1 3TW

Dear Colleague,

ANNUAL SUBSCRIPTION 2026/27

I would like to thank your Council for its valued membership of the Cumbria Association of Local Councils over the past year. Annual subscriptions to the Association for 2026/27 are now due.

Following our correspondence to you in October 2025, we now have the correct updated Electorate numbers from Unitary Authorities for each Parish/Town Council.

The subscription for your Council is made up of two payments, one to the Cumbria Association of Local Councils (CALC) and one to the National Association of Local Councils (NALC). Each portion of the subscription fee is itemised separately. The NALC portion of the fee for 2026/27 is calculated at 8.64p per elector and the CALC portion is calculated in proportion to the square root of your electorate.

For 2026/27 your CALC/NALC subscription fee is: **£469.19**

This sum is made up of:
NALC subscription at £156.64
CALC subscription at £312.55

Please note that a member council cannot be a member of CALC without being a member of NALC and vice versa.

Could you please put this membership subscription request before the next meeting of your Council so that continuation of membership can be authorised for payment? I enclose a note as a reminder of the benefits of CALC membership.

Chairman: Cllr Mary Bradley

Chief Officer: Sonia Hutchinson

Cumbria Association of Local Councils Ltd is a company limited by guarantee registered in England and Wales.
Registered number: 15107335

www.calc.org.uk

INVOICE

Green Team Garden Services
2 Lonsdale Terrace
Carlisle, Cumbria CA4 0AY
VAT Registration No. 480467671

greenteamgs@yahoo.com
+447769696879



Bill to
Hayton Parish Council
14 Twickenham Court,
Carlisle,
CA1 3TW

Ship to
Hayton Parish Council
14 Twickenham Court,
Carlisle,
CA1 3TW

Invoice details

Invoice no.: 00000451--
Terms: Net 15
Invoice date: 25/04/2026
Due date: 10/05/2026

#	Product or service	Description	Qty	Rate	Amount	VAT
1.	Services	02/04/2026 - Parish council grass cutting	1	£240.00	£240.00	20.0% S
2.	Services	22/04/2026 - Parish Council grass cutting	1	£240.00	£240.00	20.0% S

Subtotal £480.00

VAT @ 20% on £480.00 £96.00

Bank Name - Virgin Money (Business Account)
Sort Code - 82-11-07
Account Number - 90160582

Total £576.00



SALES INVOICE

Hayton Parish Council
14 Twickenham Court
Cumbria
CA1 3TW
UNITED KINGDOM (GB)

Invoice Date
10 Feb 2026

Account Number
Hayton

Invoice Number
INV-21497

VAT Number
533549733

Cumbria Clock Company Limited
Dacre
Penrith
Cumbria
CA11 0HH
Website: www.clockmaker.co.uk
Telephone: 01768 486933
Email finance@clockmaker.co.uk

Description	Qty/Hrs	Price/Rate	VAT	Amount GBP
Annual servicing of the clock at St Mary Magdalene Church on 4.2.26	1.00	240.00	20%	240.00
			Subtotal	240.00
			Total VAT 20%	48.00
			Invoice Total GBP	288.00
			Total Net Payments GBP	0.00
			Amount Due GBP	288.00

Due Date: 24 Feb 2026

Notes:
General Data Protection Regulation Notice.
If you do not wish us to keep your personal data please can you contact us
Kind regards
The Cumbria Clock Company Ltd.

PAYMENT TERMS 14 DAYS NET
PLEASE USE INVOICE NUMBER AS REF.

Details for bank transfer:-
Cumbria Clock Company Ltd
HSBC, Penrith Branch
Account No.: 41376209
Sort Code: 40-26-06
IBAN GB74HBUK40260641376209



Name: John Kelly
Address: 54 Coogan Close
CA25SG
Tel: 07795030040
Email: mrjkelly.jk@gmail.com

Hayton Parish Council

April 15th, 2026

Invoice No. 48

Website	Total
haytonparishcouncil.org.uk (02/05/2026 - 01/05/2027)	
Domain Renewal & Website Renewal	£144.58
Webserver Maintenance	£50
Total	£194.58

Bank details:

HSBC current account
Mr J Kelly
Account no: 91778900
Sort code: 40-16-22

Thank you.

Kate Beaty
Pine View
Townhead, Hayton
Brampton
27 April 2026

To: Hayton Parish Council

For: Internal Audit of Council accounts and completion of Audit Report
for the year ended 31 March 2026

Total: £100

Bank Details:

NatWest
Account Name: AS & KM Beaty
Account No. 05841402
Sort Code: 60-04-30

INVOICE

Hayton Parish Council (Carlisle City)

Invoice Date 27 Apr 2026
Invoice Number INV-17830
Reference Invoice 1 of 1 Service period: July 1, 2026 - June 30, 2027 Total invoiced: £408 of £408
VAT Number 941 7451 20

Starboard Systems Limited
t/a Scribe Accounts
PO Box 120
North Walsham
Norfolk
NR28 8BH
UNITED KINGDOM

Description	Quantity	Unit Price	VAT	Amount GBP
Scribe Accounts Renewal (2026)	1.00	408.00	20%	408.00
			Subtotal	408.00
			TOTAL VAT 20%	81.60
			TOTAL GBP	489.60

Due Date: 30 Jun 2026

For BACS Payments :

Account Name: Starboard Systems Limited

Sort Code - 20-62-68

Account No. 33077306

Please see our website www.scribeaccounts.com for Terms and Conditions

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t/a Scribe Accounts
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Norfolk
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UNITED KINGDOM

Customer Hayton Parish Council (Carlisle City)
Invoice Number INV-17830
Amount Due **489.60**
Due Date 30 Jun 2026
Amount Enclosed _____

Enter the amount you are paying above

Your Account Statement



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Unity Trust Bank plc
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

Mr Nicholas Phillips
Hayton Parish Council
14 Twickenham Court
Carlisle
CA1 3TW

Date: 28/02/2026

Account Name: Hayton Parish Council

Swift Code (BIC): NWBKGB2L

IBAN Number: GB93NWBK60023571418024

Sort Code: 608301

Account Number: 20525413

Your arranged overdraft limit is £0.00

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For eligible organisations, your deposits held with Unity Trust Bank are protected up to £85,000 under the Financial Services Compensation Scheme (FSCS). For more information about eligibility and compensation provided by the FSCS, please visit: **FSCS.org.uk** or refer to our FSCS Information Sheet and Exclusions List at **unity.co.uk/fscs**

Contact Us

Call us: **0345 140 1000**

Email us: **us@unity.co.uk**

Visit us: **unity.co.uk**

Your Current T1 account transactions:

Date	Type	Details	Payments Out	Payments In	Balance
31/01/2026		Balance brought forward	£0.00	£0.00	£2,989.67
02/02/2026	Direct Debit	Direct Debit (WATER PLUS)	VN92 £6.57	£0.00	£2,983.10
05/02/2026	Transfer	Transfer from 20525426	£0.00	£1,000.00	£3,983.10
06/02/2026	Faster Payment Debit	B/P to: THE RO LAMB MEMORI	VN100 £697.00	£0.00	£3,286.10

Page number 1 of 3

Statement number 013

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Your Current T1 account transactions:					
Date	Type	Details	Payments Out	Payments In	Balance
06/02/2026	Faster Payment Debit	B/P to: Green Team	VN90 £234.00	£0.00	£3,052.10
06/02/2026	Faster Payment Debit	B/P to: NICHOLAS PHILLIPS	VN85 £9.63	£0.00	£3,042.47
06/02/2026	Faster Payment Debit	B/P to: THE RO LAMB MEMORI	VN86 £30.00	£0.00	£3,012.47
06/02/2026	Faster Payment Debit	B/P to: WJP SOFTWARE LTD	VN88 £156.00	£0.00	£2,856.47
06/02/2026	Faster Payment Debit	B/P to: Raymond Tinnion	VN81 £24.99	£0.00	£2,831.48
06/02/2026	Faster Payment Debit	B/P to: Green Team	VN89 £900.00	£0.00	£1,931.48
16/02/2026	Standing Order	S/O to: NICHOLAS PHILLIPS	VN83 £728.26	£0.00	£1,203.22
16/02/2026	Standing Order	S/O to: H M R C PAYE NIC	VN84 £255.99	£0.00	£947.23
28/02/2026	Fee	Service Charge	VN87 £6.00	£0.00	£941.23

Your Account Statement



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Unity Trust Bank plc
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

Mr Nicholas Phillips
Hayton Parish Council
14 Twickenham Court
Carlisle
CA1 3TW

Date: 31/03/2026

Account Name: Hayton Parish Council

Swift Code (BIC): NWBKGB2L

IBAN Number: GB93NWBK60023571418024

Sort Code: 608301

Account Number: 20525413

Your arranged overdraft limit is £0.00

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Contact Us

- Call us: **0345 140 1000**
- Email us: **us@unity.co.uk**
- Visit us: **unity.co.uk**

Your Current T1 account transactions:

Date	Type	Details	Payments Out	Payments In	Balance
28/02/2026		Balance brought forward	£0.00	£0.00	£941.23
04/03/2026	Transfer	Transfer from 20525426	£0.00	£2,000.00	£2,941.23
05/03/2026	Direct Debit	Direct Debit (WATER PLUS)	VN101 £7.16	£0.00	£2,934.07
05/03/2026	Faster Payment Debit	B/P to: CUMBRIA PAYROLL SE	VN99 £12.00	£0.00	£2,922.07

Page number 1 of 3

Statement number 014

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Your Current T1 account transactions:

Date	Type	Details	Payments Out	Payments In	Balance
05/03/2026	Faster Payment Debit	B/P to: TALKIN VILLAGE HAL	VN96 £30.00	£0.00	£2,892.07
05/03/2026	Faster Payment Debit	B/P to: NICHOLAS PHILLIPS	VN95 £322.50	£0.00	£2,569.57
05/03/2026	Faster Payment Debit	B/P to: NICHOLAS PHILLIPS	VN98 £100.09	£0.00	£2,469.48
05/03/2026	Faster Payment Debit	B/P to: CUMBERLAND COUNCIL	VN91 £144.84	£0.00	£2,324.64
05/03/2026	Credit	HEADS NOOK VILLAGE HALL COMMITTEE	R15 £0.00	£60.35	£2,384.99
09/03/2026	Credit	HMRC VTR	R14 £0.00	£1,316.85	£3,701.84
16/03/2026	Standing Order	S/O to: NICHOLAS PHILLIPS	VN93 £724.66	£0.00	£2,977.18
16/03/2026	Standing Order	S/O to: H M R C PAYE NIC	VN94 £262.26	£0.00	£2,714.92
27/03/2026	Credit	Credit 000003	R16 £0.00	£120.64	£2,835.56
31/03/2026	Fee	Service Charge	VN97 £7.00	£0.00	£2,828.56

Your Account Statement



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Unity Trust Bank plc
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

Mr Nicholas Phillips
Hayton Parish Council
14 Twickenham Court
Carlisle
CA1 3TW

Date: 31/03/2026

Account Name: Hayton Parish Council

Swift Code (BIC): NWBKGB2L

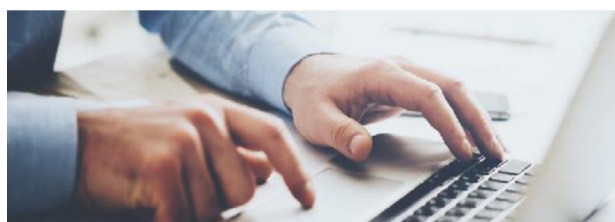
IBAN Number: GB93NWBK60023571418024

Sort Code: 608301

Account Number: 20525426

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The credit interest rate is 1.95% AER as of your statement date.



Contact Us

 Call us: **0345 140 1000**

 Email us: **us@unity.co.uk**

 Visit us: **unity.co.uk**

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Your Instant Access account transactions:

Date	Type	Details	Payments Out	Payments In	Balance
28/02/2026		Balance brought forward	£0.00	£0.00	£24,598.76
04/03/2026	Transfer	Transfer to 20525413	£2,000.00	£0.00	£22,598.76
10/03/2026	Credit	Credit 000001	R18 £0.00	£120.64	£22,719.40
31/03/2026	Credit Interest	Credit Interest	R17 £0.00	£128.95	£22,848.35

Page number 1 of 2

Statement number 014

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Hayton Parish Council

29 April 2026 (2026-2027)

Monthly breakdown of Receipts and Payments

All Cost Centres and Codes (Between 01/04/2026 and 31/03/2027)

	Budget	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total	Variance
PAYMENTS															
Income															
Precept															
Bank interest															
Administration															
Clerk Salary	8,892.00	728.26	728.26											1,456.52	7,435.48
HMRC	3,140.00	255.99	255.99											511.98	2,628.02
Annual Payroll	182.70														182.70
Insurance	1,390.20														1,390.20
Audit fees	128.40		100.00											100.00	28.40
Travel and Office expen	224.70		35.07											35.07	189.63
Office accommodation (312.00														312.00
Training	200.00														200.00
Room rental	315.00		30.00											30.00	285.00
Bank charges	72.00	7.00	7.00											14.00	58.00
Grounds Maintenance															
Grass contract	3,600.00		480.00											480.00	3,120.00
Trees															
Hayton Playing Field	106.97														106.97
Heads Nook Playing Fie	106.97														106.97
Talkin Signpost project															
Wildflower area	600.00														600.00
General maintenance															
Repairs and Maintenanc	374.48														374.48
Seats and Noticeboards	1,500.00														1,500.00
Bus Shelters															
Church Clock	199.08		240.00											240.00	-40.92
Subscriptions and lice															
Subscriptions	1,143.00		877.19											877.19	265.81
Website	199.00		194.58											194.58	4.42

Hayton Parish Council

29 April 2026 (2026-2027)

Monthly breakdown of Receipts and Payments

All Cost Centres and Codes (Between 01/04/2026 and 31/03/2027)

	Budget	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total	Variance
Miscellaneous															
AED batteries	500.00														500.00
Allotments	89.25	6.46												6.46	82.79
Christmas trees and light	428.00														428.00
Miscellaneous															
Grants	600.00														600.00
Speed Indicator Device															
	24,303.75	997.71	2,948.09												
														Total:	3,945.80
														Variance:	20,357.95

Hayton Parish Council

29 April 2026 (2026-2027)

Monthly breakdown of Receipts and Payments

All Cost Centres and Codes (Between 01/04/2026 and 31/03/2027)

	Budget	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total	Variance
RECEIPTS															
Income															
Precept	20,500.00	21,000.00												21,000.00	500.00
Bank interest															
Administration															
Clerk Salary															
HMRC															
Annual Payroll															
Insurance															
Audit fees															
Travel and Office expen															
Office accommodation (
Training															
Room rental															
Bank charges															
Grounds Maintenance															
Grass contract															
Trees															
Hayton Playing Field	106.97														-106.97
Heads Nook Playing Fie	106.97														-106.97
Talkin Signpost project															
Wildflower area															
General maintenance															
Repairs and Maintenanc															
Seats and Noticeboards															
Bus Shelters															
Church Clock	99.48														-99.48
Subscriptions and lice															
Subscriptions															
Website															

Hayton Parish Council

29 April 2026 (2026-2027)

Monthly breakdown of Receipts and Payments

All Cost Centres and Codes (Between 01/04/2026 and 31/03/2027)

	Budget	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total	Variance
Miscellaneous															
AED batteries															
Allotments	89.25														-89.25
Christmas trees and light															
Miscellaneous															
Grants															
Speed Indicator Device															
	20,902.67	21,000.00													
														Total:	21,000.00
														Variance:	97.33

HAYTON PARISH COUNCIL

Parish Clerk: Nick Phillips, 14 Twickenham Court, Carlisle CA1 3TW

Tel: 0750 800 1602 Email: clerk@Hayton-pc.gov.uk

www.haytonparishcouncil.org.uk

Proposal to set up a Post Office Box

Currently the Clerk's address is the postal address for the Parish Council. There are a number of inherent issues with this in my view:

- If the Clerk moves house or there is a new clerk all services have to be notified of the change in address which could mean that any bills that are sent in physical form are missed. Communications from the Monitoring Officer are often initially sent by post.
- I have had an angry resident turn up at my home address, out of hours which was somewhat disturbing. This is clearly a safeguarding issue for a lone worker.
- I recently took a holiday and could not use an out of office reply on emails – as this would tell people my home is unoccupied.
- It is well publicised when council meetings take place implying that my property may be vacant at that time.

I am in the process of moving house and this would therefore seem to be the most appropriate time to set this up as I am not happy to use my new address on documents or the website.

Royal Mail will host a PO Box for £499.80 per annum inclusive of VAT. This could either be per Parish Council or split between the 4 parishes I Clerk for. There are some advantages of having one box per council such as continuity if the Clerk changes. The advantage of sharing a PO box is that the cost is shared and therefore reduced.

There are other companies that will offer other services which may appear cheaper although they then charge for forwarding on the post or for scanning it in and emailing each page (80p per page on average). The Royal Mail service is a fixed price.

An alternative could be that a Village Hall is asked to hold post and act as the address for the Parish Council. This could lead to loss of mail and or sporadic checking of post.

My proposal is therefore that a PO box is set up per Council prior to my house move being finalised.



MODEL STANDING ORDERS 2025 UPDATE (ENGLAND)

Adopted by Hayton Parish Council at the Annual Meeting on 21 May 2025 and re-adopted 6 May 2026

National Association of Local Councils (NALC)

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

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INTRODUCTION

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

HOW TO USE MODEL STANDING ORDERS

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

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

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

DRAFTING NOTES

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

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

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

1. RULES OF DEBATE AT MEETINGS

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

- o Unless permitted by the chair of the meeting, a councillor may speak once in the debate on a motion except:
 - i. to speak on an amendment moved by another councillor;
 - ii. to move or speak on another amendment if the motion has been amended since they last spoke;
 - iii. to make a point of order;
 - iv. to give a personal explanation; or
 - v. to exercise a right of reply.
- p During the debate on a motion, a councillor may interrupt only on a point of order or a personal explanation and the councillor who was interrupted shall stop speaking. A councillor raising a point of order shall identify the standing order which they considers has been breached or specify the other irregularity in the proceedings of the meeting they are concerned by.
- q A point of order shall be decided by the chair of the meeting and their decision shall be final.
- r When a motion is under debate, no other motion shall be moved except:
 - i. to amend the motion;
 - ii. to proceed to the next business;
 - iii. to adjourn the debate;
 - iv. to put the motion to a vote;
 - v. to ask a person to be no longer heard or to leave the meeting;
 - vi. to refer a motion to a committee or sub-committee for consideration;
 - vii. to exclude the public and press;
 - viii. to adjourn the meeting; or
 - ix. to suspend particular standing order(s) excepting those which reflect mandatory statutory or legal requirements.
- s Before an original or substantive motion is put to the vote, the chair of the meeting shall be satisfied that the motion has been sufficiently debated and that the mover of the motion under debate has exercised or waived their right of reply.
- t Excluding motions moved under standing order 1(r), the contributions or speeches by a councillor shall relate only to the motion under discussion and shall not exceed 10 minutes without the consent of the chair of the meeting.

2. DISORDERLY CONDUCT AT MEETINGS

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

3. MEETINGS GENERALLY

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

- a **Meetings shall not take place in premises which at the time of the meeting are used for the supply of alcohol, unless no other premises are available free of charge or at a reasonable cost.**
- b **The minimum three clear days for notice of a meeting does not include the day on which notice was issued, the day of the meeting, a Sunday, a day of the Christmas break, a day of the Easter break or of a bank holiday or a day appointed for public thanksgiving or mourning.**
- c **The minimum three clear days' public notice for a meeting does not include the day on which the notice was issued or the day of the meeting unless the meeting is convened at shorter notice**
- 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 20 minutes unless

directed by the chair of the meeting.

- g Subject to standing order 3(f), a member of the public shall not speak for more than 5 minutes.
- h In accordance with standing order 3(e), a question shall not require a response at the meeting nor start a debate on the question. The chair of the meeting may direct that a written or oral response be given.
- i A person shall raise their hand when requesting to speak and stand when speaking (except when a person has a disability or is likely to suffer discomfort). The chair of the meeting may at any time permit a person to be seated when speaking.
- j A person who speaks at a meeting shall direct their comments to the chair of the meeting.
- k Only one person is permitted to speak at a time. If more than one person wants to speak, the chair of the meeting shall direct the order of speaking.
- l **Subject to standing order 3(m), a person who attends a meeting is permitted to report on the meeting whilst the meeting is open to the public. To “report” means to film, photograph, make an audio recording of meeting proceedings, use any other means for enabling persons not present to see or hear the meeting as it takes place or later or to report or to provide oral or written commentary about the meeting so that the report or commentary is available as the meeting takes place or later to persons not present.**
- m **A person present at a meeting may not provide an oral report or oral commentary about a meeting as it takes place without permission.**
- n **The press shall be provided with reasonable facilities for the taking of their report of all or part of a meeting at which they are entitled to be present.**
- o **Subject to standing orders which indicate otherwise, anything authorised or required to be done by, to or before the Chair of the Council may in their absence be done by, to or before the Vice-Chair of the Council (if there is one).**
- p **The Chair of the Council, if present, shall preside at a meeting. If the Chair is absent from a meeting, the Vice-Chair of the Council (if there is one) if present, shall preside. If both the Chair and the Vice-Chair are absent from a meeting, a councillor as chosen by the councillors present at the meeting shall preside at the meeting.**
- q **Subject to a meeting being quorate, all questions at a meeting shall be decided by a majority of the councillors and non-councillors with voting rights present and voting.**
- r **The chair of a meeting may give an original vote on any matter put to**

- **the vote, and in the case of an equality of votes may exercise their**
- **casting vote whether or not they gave an original vote.**

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

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

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

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

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

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

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

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

4. COMMITTEES AND SUB-COMMITTEES

- a **Unless the Council determines otherwise, a committee may appoint a sub-committee whose terms of reference and members shall be determined by the committee.**
- b **The members of a committee may include non-councillors unless it is a committee which regulates and controls the finances of the Council.**
- c **Unless the Council determines otherwise, all the members of an advisory committee and a sub-committee of the advisory committee may be non-councillors.**
- d The Council may appoint standing committees or other committees as may be necessary, and:
 - i. shall determine their terms of reference;
 - ii. shall determine the number and time of the ordinary meetings of a standing committee up until the date of the next annual meeting of the Council;
 - iii. shall permit a committee, other than in respect of the ordinary meetings of a committee, to determine the number and time of its meetings;
 - iv. shall, subject to standing orders 4(b) and (c), appoint and determine the terms of office of members of such a committee;
 - v. may, subject to standing orders 4(b) and (c), appoint and determine the terms of office of the substitute members to a committee whose role is to replace the ordinary members at a meeting of a committee if the ordinary members of the committee confirm to the Proper Officer 3 days before the meeting that they are unable to attend;
 - vi. shall, after it has appointed the members of a standing committee, appoint the chair of the standing committee;
 - vii. shall permit a committee other than a standing committee, to appoint its own chair at the first meeting of the committee;
 - viii. shall determine the place, notice requirements and quorum for a meeting of a committee and a sub-committee which, in both cases, shall be no less than three;

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

5. ORDINARY COUNCIL MEETINGS

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

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

- j Following the election of the Chair of the Council and Vice-Chair (if there is one) of the Council at the annual meeting, the business shall include (unless scheduled for other meetings within the year):
- i. **In an election year, delivery by the Chair of the Council and councillors of their acceptance of office forms unless the Council resolves for this to be done at a later date. In a year which is not an election year, delivery by the Chair of the Council of their acceptance of office form unless the Council resolves for this to be done at a later date;**
 - ii. Confirmation of the accuracy of the minutes of the last meeting of the Council;
 - iii. Receipt of the minutes of the last meeting of a committee;
 - iv. Consideration of the recommendations made by a committee;
 - v. Review of delegation arrangements to committees, sub-committees, staff and other local authorities;
 - vi. Review of the terms of reference for committees;
 - vii. Appointment of members to existing committees;
 - viii. Appointment of any new committees in accordance with standing order 4;
 - ix. Review and adoption of appropriate standing orders and financial regulations;
 - x. Review of arrangements (including legal agreements) with other local authorities, not-for-profit bodies and businesses.
 - xi. Review of representation on or work with external bodies and arrangements for reporting back;
 - xii. In an election year, to make arrangements with a view to the Council becoming eligible to exercise the general power of competence in the future;
 - xiii. Review of inventory of land and other assets including buildings and office equipment;
 - xiv. Confirmation of arrangements for insurance cover in respect of all insurable risks;
 - xv. Review of the Council's and/or staff subscriptions to other bodies;
 - xvi. Review of the Council's complaints procedure;
 - xvii. Review of the Council's policies, procedures and practices in respect of

its obligations under freedom of information and data protection legislation (*see also standing orders 11, 20 and 21*);

- xviii. Review of the Council's policy for dealing with the press/media;
- xix. Review of the Council's employment policies and procedures;
- xx. Review of the Council's expenditure incurred under s.137 of the Local Government Act 1972 or the general power of competence.
- xxi. Determining the time and place of ordinary meetings of the Council up to and including the next annual meeting of the Council.

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

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

7. **PREVIOUS RESOLUTIONS**

- a A resolution shall not be reversed within six months except either by a special motion, which requires written notice by at least 4 councillors to be given to the Proper Officer in accordance with standing order 9, or by a motion moved in pursuance of the recommendation of a committee or a sub-committee.
- b When a motion moved pursuant to standing order 7(a) has been disposed of, no similar motion may be moved for a further six months.

8. **VOTING ON APPOINTMENTS**

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

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

- a A motion shall relate to the responsibilities of the meeting for which it is tabled and in any event shall relate to the performance of the Council's statutory functions, powers and obligations or an issue which specifically affects the Council's area or its residents.
- b No motion may be moved at a meeting unless it is on the agenda and the mover has given written notice of its wording to the Proper Officer at least 7 clear days before the meeting. Clear days do not include the day of the notice or the day of the meeting.
- c The Proper Officer may, before including a motion on the agenda received in accordance with standing order 9(b), correct obvious grammatical or typographical errors in the wording of the motion.
- d If the Proper Officer considers the wording of a motion received in accordance with standing order 9(b) is not clear in meaning, the motion shall be rejected until the mover of the motion resubmits it, so that it can be understood, in writing, to the Proper Officer at least 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 chair of the forthcoming meeting or, as the case may be, the councillors who have convened the meeting, to consider whether the motion shall be included in the agenda or rejected.
- f The decision of the Proper Officer as to whether or not to include the motion on the agenda shall be final.
- g Motions received shall be recorded and numbered in the order that they are received.
- h Motions rejected shall be recorded with an explanation by the Proper Officer of the reason for rejection.

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

a The following motions may be moved at a meeting without written notice to the Proper Officer:

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

11. **MANAGEMENT OF INFORMATION**

See also standing order 20.

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

shall include deciding who has access to personal data and encryption of personal data.

- b **The Council shall have in place, and keep under review, policies for the retention and safe destruction of all information (including personal data) which it holds in paper and electronic form. The Council’s retention policy shall confirm the period for which information (including personal data) shall be retained or if this is not possible the criteria used to determine that period (e.g. the Limitation Act 1980).**
- c **The agenda, papers that support the agenda and the minutes of a meeting shall not disclose or otherwise undermine confidential information or personal data without legal justification.**
- d **Councillors, staff, the Council’s contractors and agents shall not disclose confidential information or personal data without legal justification.**

12. DRAFT MINUTES

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

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

“The chair of this meeting does not believe that the minutes of the meeting of the () held on [date] in respect of () were a correct record but this view was not upheld by the meeting and the minutes are confirmed as an accurate record of the proceedings.”
- e **If the Council’s gross annual income or expenditure (whichever is higher) does not exceed £25,000, it shall publish draft minutes on a**

- **website which is publicly accessible and free of charge not later than one month after the meeting has taken place.**

f Subject to the publication of draft minutes in accordance with standing order 12(e) and standing order 20(a) and following a resolution which confirms the accuracy of the minutes of a meeting, the draft minutes or recordings of the meeting for which approved minutes exist shall be destroyed.

13. **CODE OF CONDUCT AND DISPENSATIONS**

See also standing order 3(u).

- a All councillors and non-councillors with voting rights shall observe the code of conduct adopted by the Council.
- b Unless they have been granted a dispensation, a councillor or non-councillor with voting rights shall withdraw from a meeting when it is considering a matter in which they have a disclosable pecuniary interest. They may return to the meeting after it has considered the matter in which they had the interest.
- c Unless they have been granted a dispensation, a councillor or non-councillor with voting rights shall withdraw from a meeting when it is considering a matter in which they have another interest if so required by the Council's code of conduct. They may return to the meeting after it has considered the matter in which they had the interest.
- d **Dispensation requests shall be in writing and submitted to the Proper Officer** as soon as possible before the meeting, or failing that, at the start of the meeting for which the dispensation is required.
- e A decision as to whether to grant a dispensation shall be made [by the Proper Officer] OR [by a meeting of the Council, or committee or sub-committee for which the dispensation is required] and that decision is final.
- f A dispensation request shall confirm:
- i. the description and the nature of the disclosable pecuniary interest or other interest to which the request for the dispensation relates;
 - ii. whether the dispensation is required to participate at a meeting in a discussion only or a discussion and a vote;
 - iii. the date of the meeting or the period (not exceeding four years) for which the dispensation is sought; and
 - iv. an explanation as to why the dispensation is sought.
- g Subject to standing orders 13(d) and (f), a dispensation request shall be considered [by the Proper Officer before the meeting or, if this is not possible, at

the start of the meeting for which the dispensation is required] OR [at the beginning of the meeting of the Council, or committee or sub-committee for which the dispensation is required].

- h A dispensation may be granted in accordance with standing order 13(e) if having regard to all relevant circumstances any of the following apply:**
 - i. without the dispensation the number of persons prohibited from participating in the particular business would be so great a proportion of the meeting transacting the business as to impede the transaction of the business;**
 - ii. granting the dispensation is in the interests of persons living in the Council's area; or**
 - iii. it is otherwise appropriate to grant a dispensation.**

14. CODE OF CONDUCT COMPLAINTS

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

15. **PROPER OFFICER**

- a The Proper Officer shall be either (i) the clerk or (ii) other staff member(s) nominated by the Council to undertake the work of the Proper Officer when the Proper Officer is absent.
- b The Proper Officer shall:
- i. **at least three clear days before a meeting of the council, a committee or a sub-committee,**
 - **serve on councillors by delivery or post at their residences or by email authenticated in such manner as the Proper Officer thinks fit, a signed summons confirming the time, place and the agenda (provided the councillor has consented to service by email), and**
 - **Provide, in a conspicuous place, public notice of the time, place and agenda (provided that the public notice with agenda of an extraordinary meeting of the Council convened by councillors is signed by them).**

See standing order 3(b) for the meaning of clear days for a meeting of a full council and standing order 3(c) for the meaning of clear days for a meeting of a committee;
 - ii. subject to standing order 9, include on the agenda all motions in the order received unless a councillor has given written notice at least () days before the meeting confirming their withdrawal of it;
 - iii. convene a meeting of the Council for the election of a new Chair of the Council, occasioned by a casual vacancy in their office;
 - iv. **facilitate inspection of the minute book by local government electors;**
 - v. **receive and retain copies of byelaws made by other local authorities;**
 - vi. hold acceptance of office forms from councillors;
 - vii. hold a copy of every councillor's register of interests;
 - viii. assist with responding to requests made under freedom of information legislation and rights exercisable under data protection legislation, in accordance with the Council's relevant policies and procedures;
 - ix. liaise, as appropriate, with the Council's Data Protection Officer (if there is one);
 - x. receive and send general correspondence and notices on behalf of the Council except where there is a resolution to the contrary;

- xi. assist in the organisation of, storage of, access to, security of and destruction of information held by the Council in paper and electronic form subject to the requirements of data protection and freedom of information legislation and other legitimate requirements (e.g. the Limitation Act 1980);
- xii. arrange for legal deeds to be executed;
(see also standing order 23);
- xiii. arrange or manage the prompt authorisation, approval, and instruction regarding any payments to be made by the Council in accordance with its financial regulations;
- xiv. record every planning application notified to the Council and the Council's response to the local planning authority in a book for such purpose;
- xv. refer a planning application received by the Council to the [Chair or in their absence the Vice-Chair (if there is one) of the Council] 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; where a planning consultation is considered to be non contentious the Clerk, in consultation with members of the council or planning committee, is authorised to submit a response on behalf of the council.
- xvi. manage access to information about the Council via the publication scheme; and
- xvii. retain custody of the seal of the Council (if there is one) which shall not be used without a resolution to that effect.
(see also standing order 23).

16. **RESPONSIBLE FINANCIAL OFFICER**

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

17. **ACCOUNTS AND ACCOUNTING STATEMENTS**

- a "Proper practices" in standing orders refer to the most recent version of "Governance and Accountability for Local Councils – a Practitioners' Guide".
- b All payments by the Council shall be authorised, approved and paid in accordance with the law, proper practices and the Council's financial

regulations.

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

18. **FINANCIAL CONTROLS AND PROCUREMENT**

- a. The Council shall consider and approve financial regulations drawn up by the Responsible Financial Officer, which shall include detailed arrangements in respect of the following:
 - i. the keeping of accounting records and systems of internal controls;
 - ii. the assessment and management of financial risks faced by the Council;
 - iii. the work of the independent internal auditor in accordance with proper

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

19. **HANDLING STAFF MATTERS**

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

20. **RESPONSIBILITIES TO PROVIDE INFORMATION**

See also standing order 21.

- a **In accordance with freedom of information legislation, the Council shall publish information in accordance with its publication scheme and**

respond to requests for information held by the Council.

- b. **The Council shall publish information in accordance with the requirements of the Smaller Authorities (Transparency Requirements) (England) Regulations 2015.**

21. **RESPONSIBILITIES UNDER DATA PROTECTION LEGISLATION**

(Below is not an exclusive list).

See also standing order 11.

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

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

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

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

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

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

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

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

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

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

25. **RESTRICTIONS ON COUNCILLOR ACTIVITIES**

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

26. **STANDING ORDERS GENERALLY**

- a All or part of a standing order, except one that incorporates mandatory statutory or legal requirements, may be suspended by resolution in relation to the consideration of an item on the agenda for a meeting.
- b A motion to add to or vary or revoke one or more of the Council's standing orders, except one that incorporates mandatory statutory or legal requirements, shall be proposed by a special motion, the written notice by at least 4 councillors to be given to the Proper Officer in accordance with standing order 9.
- c The Proper Officer shall provide a copy of the Council's standing orders to a councillor as soon as possible.
- d The decision of the chair of a meeting as to the application of standing orders at the meeting shall be final.

MODEL FINANCIAL REGULATIONS FOR LOCAL COUNCILS

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

Notes to assist in the use of this template:

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

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

HAYTON PARISH COUNCIL FINANCIAL REGULATIONS

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These Financial Regulations were adopted by the council at its meeting held on 17 September 2024.

1. General

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

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

1.7. In addition, the council shall:

- determine and regularly review the bank mandate for all council bank accounts;
- authorise any grant or single commitment in excess of £2,000;

2. Risk management and internal control

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

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

3. Accounts and audit

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

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

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

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

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

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

4. Budget and precept

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

4.2. Budgets for salaries and wages, including employer contributions shall be reviewed by the council at least annually in November for the following financial year and the final version shall be evidenced by a hard copy schedule signed by the Clerk and the Chair of the Council.

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

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

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

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

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

5. Procurement

- 5.1. **Members and officers are responsible for obtaining value for money at all times.** Any officer procuring goods, services or works should ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from several suppliers.
- 5.2. The RFO should verify the lawful nature of any proposed purchase before it is made and in the case of new or infrequent purchases, should ensure that the legal power being used is reported to the meeting at which the order is authorised and also recorded in the minutes.
- 5.3. Every contract shall comply with these the council's Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency.
- 5.4. **For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The Procurement Act 2023 and The Procurement Regulations 2024 or any superseding legislation ("the Legislation"), must be followed in respect of the tendering, award and notification of that contract.**
- 5.5. Where the estimated value is below the Government threshold, the council shall (with the exception of items listed in paragraph 6.12) obtain prices as follows:
- 5.6. For contracts estimated to exceed £60,000 including VAT, the Clerk shall seek formal tenders from at least three suppliers agreed by the council OR advertise an open invitation for tenders in compliance with any relevant provisions of the Legislation. Tenders shall be invited in accordance with Appendix 1.
- 5.7. **For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation regarding the publication of invitations and notices.**
- 5.8. For contracts greater than £3,000 excluding VAT the Clerk shall seek at least 3 fixed-price quotes;

- 5.9. where the value is between £500 and £3,000 excluding VAT, the Clerk shall try to obtain 3 estimates which might include evidence of online prices, or recent prices from regular suppliers.
- 5.10. For smaller purchases, the clerk shall seek to achieve value for money.
- 5.11. **Contracts must not be split to avoid compliance with these rules.**
- 5.12. The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (iv) below:
- i. specialist services, such as legal professionals acting in disputes;
 - ii. repairs to, or parts for, existing machinery or equipment;
 - iii. works, goods or services that constitute an extension of an existing contract;
 - iv. goods or services that are only available from one supplier or are sold at a fixed price.
- 5.13. When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a recommendation to the council. Avoidance of competition is not a valid reason.
- 5.14. The council shall not be obliged to accept the lowest or any tender, quote or estimate.
- 5.15. Individual purchases within an agreed budget for that type of expenditure may be authorised by:
- the Clerk, under delegated authority, for any items below £500 excluding VAT.
 - the Clerk, in consultation with the Chair of the Council, for any items below £2,000 excluding VAT.
 - in respect of grants, the council will agree grants within any limits set by council and in accordance with any policy statement agreed by the council.
 - the council for all items over £5,000;
- Such authorisation must be supported by a minute (in the case of council or committee decisions) or other auditable evidence trail.
- 5.16. No individual member, or informal group of members may issue an official order or make any contract on behalf of the council.
- 5.17. No expenditure may be authorised that will exceed the budget for that type of expenditure other than by resolution of the council except in an emergency.
- 5.18. In cases of serious risk to the delivery of council services or to public safety on council premises, the clerk may authorise expenditure of up to £2,000 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible and to the council as soon as practicable thereafter.
- 5.19. No expenditure shall be authorised, no contract entered into or tender accepted in relation to any major project, unless the council is satisfied that the necessary funds

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

5.20. An official order or letter shall be issued for all work, goods and services above £1000 excluding VAT unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained, along with evidence of receipt of goods.

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

6. Banking and payments

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

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

6.3. All invoices for payment should be examined for arithmetical accuracy, analysed to the appropriate expenditure heading and verified to confirm that the work, goods or services were received, checked and represent expenditure previously authorised by the council before being certified by the RFO

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

6.5. All payments shall be made by online banking, in accordance with a resolution of the council, unless the council resolves to use a different payment method.

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

6.7. A copy of this schedule of regular payments shall be signed by the chair on each and every occasion when payment is made - to reduce the risk of duplicate payments.

6.8. A list of such payments shall be reported to the next appropriate meeting of the council for information only.

6.9. The Clerk and RFO shall have delegated authority to authorise payments in the following circumstances:

- i. any payments of up to £500 excluding VAT, within an agreed budget.

- ii. payments of up to £2,000]excluding VAT in cases of serious risk to the delivery of council services or to public safety on council premises.
 - iii. any payment necessary to avoid a charge under the Late Payment of Commercial Debts (Interest) Act 1998 or to comply with contractual terms, where the due date for payment is before the next scheduled meeting of the council, where the Clerk/RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council.
 - iv. Fund transfers within the councils banking arrangements up to the sum of £20,000, provided that a list of such payments shall be submitted to the next appropriate meeting of council.
- 6.10. The RFO shall present a schedule of payments requiring authorisation, forming part of the agenda for the meeting, together with the relevant invoices, to the council. The council shall review the schedule for compliance and, having satisfied itself, shall authorise payment by resolution. The authorised schedule shall be initialled immediately below the last item by the person chairing the meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of that meeting.

7. Electronic payments

- 7.1. Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator. The bank mandate agreed by the council shall identify a number of councillors who will be authorised to approve transactions on those accounts and a minimum of two people will be involved in any online approval process. The Clerk may be an authorised signatory, but no signatory should be involved in approving any payment to themselves.
- 7.2. All authorised signatories shall have access to view the council's bank accounts online.
- 7.3. No employee or councillor shall disclose any PIN or password, relevant to the council or its banking, to anyone not authorised in writing by the council or a duly delegated committee.
- 7.4. The Service Administrator shall set up all items due for payment online. A list of payments for approval, together with copies of the relevant invoices, shall be sent by email to authorised signatories.
- 7.5. In the prolonged absence of the Service Administrator an authorised signatory shall set up any payments due before the return of the Service Administrator.
- 7.6. Councillors who are authorised signatories shall check the payment details against the invoices before approving each payment using the online banking system.
- 7.7. Evidence shall be retained showing which members approved the payment online.
- 7.8. A full list of all payments made in a month shall be provided to the next council meeting and appended to the minutes.

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

8. Cheque payments

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

9. Payment cards

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

10. Petty Cash

- a) The council will not maintain any form of cash float. No cash transactions will be carried out.

11. Payment of salaries and allowances

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

12. Loans and investments

- 12.1. Any application for Government approval to borrow money and subsequent arrangements for a loan must be authorised by the full council and recorded in the

minutes. All borrowing shall be in the name of the council, after obtaining any necessary approval.

- 12.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State (such as Hire Purchase, Leasing of tangible assets or loans to be repaid within the financial year) must be authorised by the full council, following a written report on the value for money of the proposed transaction.
- 12.3. The council shall consider the requirement for an Investment Strategy and Policy in accordance with Statutory Guidance on Local Government Investments, which must be written in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.
- 12.4. All investment of money under the control of the council shall be in the name of the council.
- 12.5. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 12.6. Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, shall be made in accordance with these regulations.

13. Income

- 13.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.
- 13.2. The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the Clerk. The RFO shall be responsible for the collection of all amounts due to the council.
- 13.3. Any sums found to be irrecoverable and any bad debts shall be reported to the council and shall be written off in the year. The council's approval shall be shown in the accounting records.
- 13.4. All sums received on behalf of the council shall be deposited intact with the council's bankers, with such frequency as the RFO considers necessary. The origin of each receipt shall clearly be recorded on the paying-in slip or other record.
- 13.5. Personal cheques shall not be cashed out of money held on behalf of the council.
- 13.6. The RFO shall ensure that VAT is correctly recorded in the council's accounting software and that any VAT Return required is submitted from the software by the due date.
- 13.7. Any income that is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the council (to meet expenditure already incurred by the authority) will be given by the Managing Trustees of the charity meeting separately from any council meeting.

14. Payments under contracts for building or other construction works

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

15. Stores and equipment

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

16. Assets, properties and estates

- 16.1. The Clerk shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the council.
- 16.2. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date, with a record of all properties held by the council, their location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held, in accordance with Accounts and Audit Regulations.
- 16.3. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.
- 16.4. No interest in land shall be purchased or otherwise acquired, sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a written report shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate where required by law).

No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, except where the estimated value of any one item does not exceed £500. In each case a written report shall be provided to council with a full business case.

17. Insurance

- 17.1. The RFO shall keep a record of all insurances effected by the council and the property and risks covered, reviewing these annually before the renewal date in conjunction with the council's review of risk management.
- 17.2. The Clerk shall give prompt notification of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.

17.3. The RFO shall be notified of any loss, liability, damage or event likely to lead to a claim, and shall report these to the council at the next available meeting. The RFO shall negotiate all claims on the council's insurers.

17.4. All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined annually by the council, or duly delegated committee.

18. Charities

18.1. Where the council is sole managing trustee of a charitable body the Clerk and RFO shall ensure that separate accounts are kept of the funds held on charitable trusts and separate financial reports made in such form as shall be appropriate, in accordance with Charity Law and legislation, or as determined by the Charity Commission. The Clerk and RFO shall arrange for any audit or independent examination as may be required by Charity Law or any Governing Document.

19. Suspension and revision of Financial Regulations

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

19.2. The council may, by resolution duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations, provided that reasons for the suspension are recorded and that an assessment of the risks arising has been presented to all members. Suspension does not disapply any legislation or permit the council to act unlawfully.

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

Appendix 1 - Tender process

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

HAYTON PARISH COUNCIL

Parish Clerk: Nick Phillips, 14 Twickenham Court, Carlisle CA1 3TW

Tel: 0750 800 1602 Email: clerk@Hayton-pc.gov.uk

www.haytonparishcouncil.org.uk

Hayton Parish Council Meeting dates and locations 2027-27

Date	Location
6 May 2026	Heads Nook
3 June 2026	Hayton
1 July 2026	Talkin
2 September 2026	Heads Nook
7 October 2026	Hayton
4 November 2026	Talkin
6 January 2027	Heads Nook
3 February 2027	Hayton
3 March 2027	Talkin
5 May 2027	Heads Nook