



MODEL STANDING ORDERS 2018 (ENGLAND) UPDATED APRIL 2022

Puckkelchurch parish council preferred terms are 'chair of council' and 'vice chair of council'. It has adopted this terminology for all non statutory standing orders

However legislative requirements dictate that 'chairman' and 'vice chairman' remain in use for all statutory standing orders.

Throughout these standing orders 'chairman' / 'chair of council' and 'vice chairman' / 'vice chair of council' are interchagable and refer to the same positions.

Revised and updated by council 16/04/25 item 2025/04/16 No 5d

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1. **COUNCILLORS**

- a. Following election or co-option to the Council, each Councillor will be issued with a copy of the Code of Conduct, Standing Orders and Financial Regulations of the Council. They will sign the Declaration of Acceptance of Office form in the presence of the Proper Officer of the Council, or of a Councillor who has been specifically designated by the Council for this purpose
- b. All Councillors will observe the Code of Conduct at all times when on Council business and no member will act in such a way that will bring the Council into disrepute, behave offensively in meetings or obstruct the Council's business.
- c. The Code of Conduct adopted by the Council will define when a Councillor will declare a personal or prejudicial interest in an item for discussion at a Council meeting. The Councillor will declare that interest and the nature of the interest at the earliest opportunity.
- d. All Councillors must adhere to legislation relating to Disclosable Pecuniary Interests (DPI's) in particular the requirements of the Localism Act 2011 (ss. 29 - 34) and The Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012.
- e. A Councillor has the right to attend every meeting but can be excluded for disruptive behaviour

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 council 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 council of the meeting to moderate or improve their conduct, any councillor or the chair of council 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 council 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**

- 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 speak at Council at the discretion of the Chair of council of the meeting for no longer than five minutes per person and at a prescribed point in the agenda (public participation),**
- f Members of the public may take no part in the meeting unless invited to do so by the chair of council.**
- g Questions asked by a member of the public during public participation session at a meeting shall not require a response or debate at that meeting.**
- h 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.**
- i A person present at a meeting may not provide an oral report or oral commentary about a meeting as it takes place without permission.**
- j 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.**
- k Subject to standing orders which indicate otherwise, anything authorised or required to be done by, to or before the Chairman of the Council may in his absence be done by, to or before the Vice-Chairman of the Council (if there is one).**
- l The Chairman of the Council, if present, shall preside at a meeting. If the Chairman is absent from a meeting, the Vice-Chairman of the**

Council (if there is one) if present, shall preside. If both the Chairman and the Vice-Chairman are absent from a meeting, a councillor as chosen by the councillors present at the meeting shall preside at the meeting.

m 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.

n The chairman of a meeting may give an original vote on any matter put to the vote, and in the case of an equality of votes may exercise his casting vote whether or not he gave an original vote.

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

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

p 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.**

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

- r **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.**

- s **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.**

- t **As per the Openness of Local Government Bodies Regulations 2014 filming and recording is permitted as per the Council's filming and Recrding policy.**

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.**

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 Chairman and Vice-Chairman (if there is one) of the Council.**

- f **The Chairman of the Council, unless he has resigned or becomes disqualified, shall continue in office and preside at the annual meeting until his successor is elected at the next annual meeting of the Council.**

- g **The Vice-Chairman of the Council, if there is one, unless he resigns or becomes disqualified, shall hold office until immediately after the election of the Chairman of the Council at the next annual meeting of the Council.**
- h **In an election year, if the current Chairman of the Council has not been re-elected as a member of the Council, he shall preside at the annual meeting until a successor Chairman of the Council has been elected. The current Chairman of the Council shall not have an original vote in respect of the election of the new Chairman of the Council but shall give a casting vote in the case of an equality of votes.**
- i **In an election year, if the current Chairman of the Council has been re-elected as a member of the Council, he shall preside at the annual meeting until a new Chairman of the Council has been elected. He may exercise an original vote in respect of the election of the new Chairman of the Council and shall give a casting vote in the case of an equality of votes.**
- j Following the election of the Chair of the Council and Vice-Chair of the Council at the annual meeting, the business shall include:
 - i. **In an election year, delivery by the Chairman of the Council and councillors of their acceptance of office forms unless the Council resolves for this to be done at a later date. In a year which is not an election year, delivery by the Chairman of the Council of his acceptance of office form unless the Council resolves for this to be done at a later date;**
 - ii. Confirmation of the accuracy of the minutes of the last meeting of the Council;
 - iii. Review and adoption of appropriate standing orders and financial regulations;
 - iv. Confirmation of arrangements for insurance cover in respect of all insurable risks;
 - v. Review of the Council's working groups, committees and sub committees if there are any;
 - vi. Review of the Council's and/or staff subscriptions and membership to other bodies;
 - vii. 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;
 - viii. Review of inventory of land and other assets including buildings and office equipment;
 - ix. Review of the Council's policies, procedures and practices in respect of its obligations under freedom of information and data protection

legislation;

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

7. **PREVIOUS RESOLUTIONS**

- a A resolution shall not be reversed within four months except where a special item is placed on the agenda bearing the names of at least two councillors and is considered and approved by the Council.

8. **MANAGEMENT OF INFORMATION**

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

9. **DRAFT MINUTES**

- a A minute of the meeting will be kept by the Proper Officer of the Council or other nominated person in the Proper Officers absence.
- b The minutes of a meeting shall record the name of Councillors present, apologies for absence received and whether these apologies were accepted by the Council.
- c The minutes, which are circulated will be draft minutes until they are approved by the Council at their next meeting and signed by the person presiding at that meeting.

10. **CODE OF CONDUCT AND DISPENSATIONS**

- a **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.
- b 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.
- c **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.**

11. **CODE OF CONDUCT COMPLAINTS**

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

12. **PROPER OFFICER**

- a The Council may appoint a number of employees to assist in the performance of its duties. The Council will appoint a Clerk to the Council which will be on an employed basis,
- b The clerk will act as the Proper Officer of the Council and 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).**
 - ii. **convene a meeting of the Council for the election of a new Chairman of the Council, occasioned by a casual vacancy in his office;**
 - iii. **facilitate inspection of the minute book by local government electors;**
 - iv. **receive and retain copies of byelaws made by other local authorities;**
 - v. hold acceptance of office forms from councillors and copies of councillor's register of interests;
 - vi. sign documents on behalf of the Council and issue agendas and notices of meetings.
 - vii. receive and send general correspondence and notices on behalf of the Council except where there is a resolution to the contrary;
 - viii. assist with responding to requests made under the freedom of information legislation and rights exercisable under data protection legislation in accordance with the Council's relevant policies and procedures and
 - ix. advise the bank of changes to bank mandates,

13. **RESPONSIBLE FINANCIAL OFFICER**

- a The Clerk will act as Responsible Financial Officer or be responsible for managing a finance officer and any other employee of the Council.

14. **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 **£30,000** 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. the invitation to tender shall be advertised in a local newspaper and in any other manner that is appropriate;
 - iv. tenders are to be submitted in writing in a sealed marked envelope addressed to the Proper Officer;
 - v. tenders shall be opened by the Proper Officer in the presence of at least one councillor after the deadline for submission of tenders has passed;
 - vi. tenders are to be reported to and considered by the appropriate meeting of the Council or a committee or sub-committee with delegated responsibility.
- 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.**

15. **HANDLING STAFF MATTERS**

- a All employees of the Council are covered by employment legislation dealing with employment rights, discrimination in employment, unfair dismissal, redundancy and similar matters.
- b All employees will have a contract of employment stating the terms and conditions which s/he is employed. This will effectively be administered by the Chair of council or designated councillor acting with the authority of the Council..
- c Should the Clerk be indisposed and unable to perform their duties for whatever reason then the Council will make suitable arrangements for the Clerk's responsibilities to be acquitted, this could include the employment of a locum.
- d The Council has adopted the following policies which it adheres to:
 - a. Complaints procedures
 - b. Disciplinary
 - c. Grievance
 - d. Equality and diversity

16. **RESPONSIBILITIES TO PROVIDE INFORMATION**

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

17. **RESPONSIBILITIES UNDER DATA PROTECTION LEGISLATION**
(Below is not an exclusive list).

- a **The Council shall have policies and procedures in place to respond to an individual exercising statutory rights concerning his personal data.**

- b **The Council shall have a written policy in place for responding to and managing a personal data breach.**
- c **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.**
- d **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.**
- e **The Council shall maintain a written record of its processing activities.**

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

- a A legal deed shall not be executed on behalf of the Council unless authorised by a resolution.
- b **Subject to standing order 18(a) above , any two councillors may sign on behalf of the Council, any deed required by law and the Proper Officer shall witness their signatures.**

19. **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.

20. **PUBLIC CONSULTATION**

The Council will from time to time need to undertake public consultation on projects it is pursuing and will do so in accordance with the following checklist

Organisational Needs

- a. Is there a shared understanding of what you want to achieve through engagement?
- b. Are you clear about what information you are seeking and how you or the community will use it?
- c. Do you know who you need to engage with?
- d. Who will take responsibility for directing the engagement process/
- e. What is the projected timescale for engagement?

Public needs

- a) Has the decision already been taken? Is there really an opportunity for the public or stakeholders to influence the decision?
- b) Re you trying to ensure that what you are planning, commissioning or providing meets the public's needs and preferences?

- c) How are you going to explain to participants why they are being consulted and what their answers will be used for?
- d) Do you know how you will feed back to the community?
- e) Are you trying to give all stakeholders an understanding of what is negotiable and open to change and what is not? How will you set realistic expectations?
- f) Do you have relevant information on the engagement process that is readily accessible to all members of the community?

21. **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. Such decisions will be included in the minutes. The suspension will not be taken lightly and it will be time limited.
- b The Proper Officer shall provide a copy of the Council's standing orders to a councillor as soon as possible.
- c The decision of the chair of council of a meeting as to the application of standing orders at the meeting shall be final. In cases of doubt, the Council will seek the advice of the County Organisation which in this case is Avon Local Councils Association.

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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.

PUCKLECHURCH FINANCIAL REGULATIONS

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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 (council tax requirement);**
 - **the outcome of a review of the effectiveness of its internal controls**
 - **approving accounting statements;**
 - **approving an annual governance statement;**
 - **borrowing;**
 - **declaring eligibility for the General Power of Competence; and**
 - **addressing recommendations from the internal or external auditors**

1.7. In addition, the council shall:

- determine and regularly review the bank mandate for all council bank accounts;
- authorise any grant or single commitment in excess of [£5,000]; and

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 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 reasonably accuracy at any time. In particular, they must contain:**

- **day-to-day entries of all sums of money received and expended by the council and the matters to which they relate;**
- **a record of the assets and liabilities of the council;**

- 3.3. The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual {Governance and Accountability} Return.
- 3.4. The RFO shall complete and certify the annual Accounting Statements of the council contained in the Annual {Governance and Accountability} Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the RFO shall submit them (with any related documents) to the council, within the timescales required by the Accounts and Audit Regulations.
- 3.5. **The council must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices.**
- 3.6. **Any officer or member of the council must make available such documents and records as the internal or external auditor consider necessary for the purpose of the audit** and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary.
- 3.7. The internal auditor shall be appointed by [the council] and shall carry out their work to evaluate the effectiveness of the council's risk management, control and governance processes in accordance with proper practices specified in the Practitioners' Guide.
- 3.8. The council shall ensure that the internal auditor:
- is competent and independent of the financial operations of the council;
 - reports to council in writing, or in person, on a regular basis with a minimum of one written report during each financial year;
 - can demonstrate competence, objectivity and independence, free from any actual or perceived conflicts of interest, including those arising from family relationships; and
 - has no involvement in the management or control of the council
- 3.9. Internal or external auditors may not under any circumstances:
- perform any operational duties for the council;
 - initiate or approve accounting transactions;
 - provide financial, legal or other advice including in relation to any future transactions; or
 - direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.
- 3.10. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as described in The Practitioners Guide.
- 3.11. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts, including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and documents required by the Local Audit and Accountability Act 2014, or any superseding legislation, and the Accounts and Audit Regulations.
- 3.12. The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.

4. Budget and precept

- 4.1. **Before setting a precept, the council must calculate its council tax (England) requirement for each financial year by preparing and approving a budget, in accordance with The Local Government Finance Act 1992 or succeeding legislation.**
- 4.2. Budgets for salaries and wages, including employer contributions shall be reviewed by the council at least annually in October for the following financial year and the final version shall be evidenced by a hard copy schedule signed by the Clerk and the Chair of the Council. The RFO will inform committees of any salary implications before they consider their draft budgets.
- 4.3. No later than October each year, the RFO shall prepare a draft budget with detailed estimates of all income and expenditure for the following financial year along with a forecast for the following two 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. The draft budget and further two-year forecast, including any recommendations for the use or accumulation of reserves, shall be considered by the council.
- 4.6. Having considered the proposed budget and two-year forecast, the council shall determine its council tax (England) requirement by setting a budget. The council shall set a precept for this amount no later than the end of January for the ensuing financial year.
- 4.7. **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.**
- 4.8. 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.
- 4.9. The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.
- 4.10. 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 5.12) obtain prices as follows:
- 5.6. For contracts estimated to exceed £30,000 including VAT, the Clerk shall 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 £5,000 - £30,000 excluding VAT the Clerk shall seek at least 3 fixed-price quotes;
- 5.9. where the value is between £1,000 and £5,000 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 below £1000, the clerk shall seek to achieve value for money.
- 5.11. **Contracts must not be split into smaller lots 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 {or relevant committee}. 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 £1000 excluding VAT.
 - the Clerk, in consultation with the Chair of the Council for any items below £3,000 excluding VAT.
 - the council for all items over £3,000;
- Such authorisation must be supported by a minute (in the case of council or committee decisions) or other auditable evidence trail.
- 5.16. No individual member, or informal group of members may issue an official order unless instructed to do so in advance by a resolution of the council or make any contract on behalf of the council.
- 5.17. No expenditure may be authorised that will exceed the budget for that type of expenditure other than by resolution of the council except in an emergency.

- 5.18. In cases of serious risk to the delivery of council services or to public safety on council premises, the clerk may authorise expenditure of up to £3,000 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. Any ordering system can be misused and access to them shall be controlled by the RFO.

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 and NatWest. 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. As more than one person should be involved in any payment, the council has 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/cheque, in accordance with a resolution of the council unless the council resolves to use a different payment method.
- 6.6. Each month the RFO will 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), for the council to authorise
- 6.7. A copy of this schedule of regular payments will be included in the monthly payment list to be signed by the two authorising members on each and every occasion when payment is made - to reduce the risk of duplicate payments.
- 6.8. The Clerk and RFO shall have delegated authority to authorise payments in the following circumstances:
- i. any payments of up to £1,000 excluding VAT, within an agreed budget.
 - ii. payments of up to £3,000 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 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.

- 6.9. 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 all 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
- 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 two authorised signatories.
- 7.5. In the prolonged absence of the Service Administrator [an authorised signatory] shall set up any payments due before the return of the Service Administrator.
- 7.6. Two councillors who are authorised signatories shall check the payment details against the invoices before approving each payment using the online banking system.
- 7.7. Evidence shall be retained showing which members approved the payment online
- 7.8. A full list of all payments made in a month shall be provided to the next council meeting 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 two members, evidence of this is retained and any payments are reported to council when made. The approval of the use of a banker's standing order shall be reviewed by the council at least every two years.
- 7.12. Account details for suppliers may only be changed upon written notification by the supplier verified by the Clerk and two members. This is a potential area for fraud and the

individuals involved should ensure that any change is genuine. Data held should be checked with suppliers every two years.

7.13. Members and officers shall ensure that any computer used for the council's financial business has adequate security, with anti-virus, anti-spyware and firewall software installed and regularly updated.

7.14. Remembered password facilities other than secure password stores requiring separate identity verification should not be used on any computer used for council banking.

8. Cheque payments

8.1. Cheques or orders for payment in accordance with a resolution or delegated decision shall be signed by two members.

8.2. A signatory having a family or business relationship with the beneficiary of a payment shall not, under normal circumstances, be a signatory to that payment.

8.3. To indicate agreement of the details on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall also initial the cheque counterfoil and invoice.

8.4. Cheques or orders for payment shall not normally be presented for signature other than at, or immediately before or after a council meeting. Any signatures obtained away from council meetings shall be reported to the council at the next convenient meeting.

9. Payment cards

9.1. Any Debit Card issued for use will be specifically restricted to the Clerk and the RFO and will also be restricted to a single transaction maximum value of £500 unless authorised by council or finance committee in writing before any order is placed.

9.2. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the council. Transactions and purchases made will be reported to the council and authority for topping-up shall be at the discretion of the council.

9.3. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk and RFO and any balance shall be paid in full each month.

9.4. Personal credit or debit cards of members or staff shall not be used except for expenses of up to £250 including VAT, incurred in accordance with council policy.

10. Petty Cash

10.1. The council will not maintain any form of cash float. All cash received must be banked intact. Any payments made in cash by the Clerk (for example for postage or minor stationery items) shall be refunded on a regular basis, at least quarterly.

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 by [the finance committee] to ensure that the correct payments have been made.
- 11.7. Any termination payments shall be supported by a report to the council, setting out a clear business case. Termination payments shall only be authorised by the full council.
- 11.8. Before employing interim staff, the council must consider a full business case.

12. Loans and investments

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

13. Income

- 13.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.
- 13.2. The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the Clerk. The RFO shall be responsible for the collection of all amounts due to the council.
- 13.3. Any sums found to be irrecoverable and any bad debts shall be reported to the council by the RFO and shall be written off in the year. The council's approval shall be shown in the accounting records.
- 13.4. All sums received on behalf of the council shall be deposited intact with the council's bankers, with such frequency as the RFO considers necessary. The origin of each receipt shall clearly be recorded on the paying-in slip or other record.

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

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

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. Stocks shall be kept at the minimum levels consistent with operational requirements.

15.2. The RFO shall be responsible for periodic checks of stocks and stores, at least annually.

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 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 {in consultation with the Clerk}.

- 17.3. 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.

18. Suspension and revision of Financial Regulations

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

Appendix 1 - Tender process

- 1) Any invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases.
- 2) The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post, unless an electronic tendering process has been agreed by the council.
- 3) Where a postal process is used, 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 5.6 and shall refer to the terms of the Bribery Act 2010.
- 6) Where the council 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.



Local Government Association Model Councillor Code of Conduct 2020

Re-adopted by Pucklechurch parish council 21st May 2025

Joint statement

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

As councillors, we represent local residents, work to develop better services and deliver local change. The public have high expectations of us and entrust us to represent our local area, taking decisions fairly, openly, and transparently. We have both an individual and collective responsibility to meet these expectations by maintaining high standards and demonstrating good conduct, and by challenging behaviour which falls below expectations. Importantly, we should be able to undertake our role as a councillor without being intimidated, abused, bullied, or threatened by anyone, including the general public.

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

Introduction

The Local Government Association (LGA) has developed this Model Councillor Code of Conduct, in association with key partners and after extensive consultation with the sector, as part of its work on supporting all tiers of local government to continue to aspire to high standards of leadership and performance. It is a template for councils to adopt in whole and/or with local amendments.

All councils are required to have a local Councillor Code of Conduct.

The LGA will undertake an annual review of this Code to ensure it continues to be fit-for-purpose, incorporating advances in technology, social media and changes in legislation. The LGA can also offer support, training and mediation to councils and councillors on the application of the Code and the National Association of Local Councils (NALC) and the county associations of local councils can offer advice and support to town and parish councils.

Definitions

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

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

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

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

Purpose of the Code of Conduct

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

General principles of councillor conduct

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

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

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

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

In undertaking my role:

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

Application of the Code of Conduct

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

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

- you misuse your position as a councillor
- Your actions would give the impression to a reasonable member of the public with knowledge of all the facts that you are acting as a councillor;

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

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

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

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

Standards of councillor conduct

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

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

General Conduct

1. Respect

As a councillor:

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

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

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

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

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

2. Bullying and discrimination

As a councillor:

2.1 I do not bully any person.

2.2 I do not harass any person.

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

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

The Protection from Harassment Act 1997 defines harassment as conduct that causes alarm

or distress or puts people in fear of violence and must involve such conduct on at least two occasions. It can include repeated attempts to impose unwanted communications and contact upon a person in a manner that could be expected to cause distress or fear in any reasonable person.

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

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

3. Impartiality of officers of the council

As a councillor:

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

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

4. Confidentiality and access to information

As a councillor:

4.1 I do not disclose information:

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

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

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

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

5 Disrepute

As a councillor:

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

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

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

6 Use of position

As a councillor:

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

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

7. Use of local authority resources and facilities

As a councillor:

7.1 I do not misuse council resources.

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

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

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

Examples include:

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

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

7b – Consideration of Advice

As a councillor

7B.1 I will, when reaching decisions on any matter, consider and pay due regard to any relevant advice provided to me by:-

the Council's Chief Finance Officer (S151) and/or
the Council's Monitoring Officer
in accordance with their legal requirements.

7B.2 I will give reasons for departing from the advice of the Chief Finance Officer (S151) or Monitoring Officer

It is extremely important for you as a councillor to have regard to advice from your Chief Finance

Officer or Monitoring Officer where they give that advice under their statutory duties. As a councillor you must give reasons for all decisions in accordance with any legal requirements and any reasonable requirements imposed by your local authority.

8. Complying with the Code of Conduct

As a Councillor:

8.1 I undertake relevant Code of Conduct training provided by the sector / local authority.

8.2 I do not make trivial/malicious or tit for tat complaints against other councillors

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

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

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

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

Protecting your reputation and the reputation of the local authority

9. Interests

As a councillor:

9.1 I register and disclose my interests.

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

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

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

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

10. Gifts and hospitality

As a councillor:

- 10.1 I do not accept gifts or hospitality, irrespective of estimated value, which could give rise to real or substantive personal gain or a reasonable suspicion of influence on my part to show favour from persons seeking to acquire, develop or do business with the local authority or from persons who may apply to the local authority for any permission, licence or other significant advantage.**
- 10.2 I register with the Monitoring Officer any gift or hospitality with an estimated value of at least £50 within 28 days of its receipt.**
- 10.3 I register with the Monitoring Officer any significant gift or hospitality that I have been offered but have refused to accept.**

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

Appendices

Appendix A – The Seven Principles of Public Life

The principles are:

Selflessness

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

Integrity

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

Objectivity

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

Accountability

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

Openness

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

Honesty

Holders of public office should be truthful.

Leadership

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

Appendix B Registering interests

Within 28 days of becoming a member or your re-election or re-appointment to office you must register with the Monitoring Officer the interests which fall within the categories set out in **Table 1 (Disclosable Pecuniary Interests)** which are as described in "The Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012". You should also register details of your other personal interests which fall within the categories set out in **Table 2 (Other Registerable Interests)**.

"Disclosable Pecuniary Interest" means an interest of yourself, or of your partner if you are aware of your partner's interest, within the descriptions set out in Table 1 below.

"Partner" means a spouse or civil partner, or a person with whom you are living as husband or wife, or a person with whom you are living as if you are civil partners.

1. You must ensure that your register of interests is kept up-to-date and within 28 days of becoming aware of any new interest, or of any change to a registered interest, notify the Monitoring Officer.
2. A 'sensitive interest' is as an interest which, if disclosed, could lead to the councillor, or a person connected with the councillor, being subject to violence or intimidation.
3. Where you have a 'sensitive interest' you must notify the Monitoring Officer with the reasons why you believe it is a sensitive interest. If the Monitoring Officer agrees they will withhold the interest from the public register.

Non participation in case of disclosable pecuniary interest

4. Where a matter arises at a meeting which directly relates to one of your Disclosable Pecuniary Interests as set out in **Table 1**, you must disclose the interest, not participate in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a 'sensitive interest', you do not have to disclose the nature of the interest, just that you have an interest. Dispensation may be granted in limited circumstances, to enable you to participate and vote on a matter in which you have a disclosable pecuniary interest.
5. [Where you have a disclosable pecuniary interest on a matter to be considered or is being considered by you as a Cabinet member in exercise of your executive function, you must notify the Monitoring Officer of the interest and must not take any steps or further steps in the matter apart from arranging for someone else to deal with it]

Disclosure of Other Registerable Interests

6. Where a matter arises at a meeting which **directly relates** to the financial interest or wellbeing of one of your Other Registerable Interests (as set out in **Table 2**), you must disclose the interest. You may speak on the matter only if members of the public are also allowed to speak at the meeting but otherwise must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a 'sensitive interest', you do not have to disclose the nature of the interest.

Disclosure of Non-Registerable Interests

7. Where a matter arises at a meeting which **directly relates** to your financial interest or well-being (and is not a Disclosable Pecuniary Interest set out in Table 1) or a financial interest or well-being of a relative or close associate, you must disclose the interest. You may speak on the matter only if members of the public are also allowed to speak at the meeting. Otherwise you must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a 'sensitive interest', you do not have to disclose the nature of the interest.
8. Where a matter arises at a meeting which **affects** –
 - a. your own financial interest or well-being;
 - b. a financial interest or well-being of a relative or close associate; or
 - c. a financial interest or wellbeing of a body included under Other Registrable Interests as set out in **Table 2**you must disclose the interest. In order to determine whether you can remain in the meeting after disclosing your interest the following test should be applied
9. Where a matter (referred to in paragraph 8 above) **affects** the financial interest or well-being:
 - a. to a greater extent than it affects the financial interests of the majority of inhabitants of the ward affected by the decision and;
 - b. a reasonable member of the public knowing all the facts would believe that it would affect your view of the wider public interestYou may speak on the matter only if members of the public are also allowed to speak at the meeting. Otherwise you must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation.
If it is a 'sensitive interest', you do not have to disclose the nature of the interest.
10. [Where you have an Other Registrable Interest or Non-Registerable Interest on a matter to be considered or is being considered by you as a Cabinet member in exercise of your executive function, you must notify the Monitoring Officer of the interest and must not take any steps or further steps in the matter apart from arranging for someone else to deal with it]

Table 1: Disclosable Pecuniary Interests

This table sets out the explanation of Disclosable Pecuniary Interests as set out in the [Relevant Authorities \(Disclosable Pecuniary Interests\) Regulations 2012](#).

Subject	Description
Employment, office, trade, profession or vocation	Any employment, office, trade, profession or vocation carried on for profit or gain.
Sponsorship	<p>Any payment or provision of any other financial benefit (other than from the council) made to the councillor during the previous 12-month period for expenses incurred by him/her in carrying out his/her duties as a councillor, or towards his/her election expenses.</p> <p>This includes any payment or financial benefit from a trade union within the meaning of the Trade Union and Labour Relations (Consolidation) Act 1992.</p>
Contracts	Any contract made between the councillor or his/her spouse or civil partner or the person with whom the

	<p>councillor is living as if they were spouses/civil partners (or a firm in which such person is a partner, or an incorporated body of which such person is a director* or a body that such person has a beneficial interest in the securities of*) and the council</p> <p>—</p> <p>(a) under which goods or services are to be provided or works are to be executed; and</p> <p>(b) which has not been fully discharged.</p>
Land and Property	<p>Any beneficial interest in land which is within the area of the council.</p> <p>‘Land’ excludes an easement, servitude, interest or right in or over land which does not give the councillor or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners (alone or jointly with another) a right to occupy or to receive income.</p>
Licenses	Any license (alone or jointly with others) to occupy land in the area of the council for a month or longer
Corporate tenancies	<p>Any tenancy where (to the councillor’s knowledge)—</p> <p>(a) the landlord is the council; and</p> <p>(b) the tenant is a body that the councillor, or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/ civil partners is a partner of or a director* of or has a beneficial interest in the securities* of.</p>
Securities	<p>Any beneficial interest in securities* of a body where—</p> <p>(a) that body (to the councillor’s knowledge) has a place of business or land in the area of the council; and</p> <p>(b) either—</p> <p>(i) the total nominal value of the securities* exceeds £25,000 or one hundredth of the total issued share capital of that body; or</p> <p>(ii) if the share capital of that body is of more than one class, the total nominal value of the shares of any one class in which the councillor, or his/ her spouse or civil partner or the person with</p>

	whom thecouncillor is living as if they were
--	--

	spouses/civil partners have a beneficial interest exceeds one hundredth of the total issued share capital of that class.
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* 'director' includes a member of the committee of management of an industrial and provident society.

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

Table 2: Other Registrable Interests

You must register as an Other Registrable Interest :

- a) any unpaid directorships
- b) any body of which you are a member or are in a position of general control or management and to which you are nominated or appointed by your authority
- c) any body
 - (i) exercising functions of a public nature
 - (ii) directed to charitable purposes or
 - (iii) one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union)

of which you are a member or in a position of general control or management

Appendix C – the Committee on Standards in Public Life

The LGA has undertaken this review whilst the Government continues to consider the recommendations made by the Committee on Standards in Public Life in their report on [Local Government Ethical Standards](#). If the Government chooses to implement any of the recommendations, this could require a change to this Code.

The recommendations cover:

- Recommendations for changes to the Localism Act 2011 to clarify in law when the Code of Conduct applies
- The introduction of sanctions
- An appeals process through the Local Government Ombudsman
- Changes to the Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012
- Updates to the Local Government Transparency Code
- Changes to the role and responsibilities of the Independent Person
- That the criminal offences in the Localism Act 2011 relating to Disclosable Pecuniary Interests should be abolished

The Local Government Ethical Standards report also includes Best Practice recommendations. These are:

Best practice 1: Local authorities should include prohibitions on bullying and harassment in codes of conduct. These should include a definition of bullying and harassment, supplemented with a list of examples of the sort of behaviour covered by such a definition.

Best practice 2: Councils should include provisions in their code of conduct requiring councillors to comply with any formal standards investigation and prohibiting trivial or malicious allegations by councillors.

Best practice 3: Principal authorities should review their code of conduct each year and regularly seek, where possible, the views of the public, community organisations and neighbouring authorities.

Best practice 4: An authority's code should be readily accessible to both councillors and the public, in a prominent position on a council's website and available in council premises.

Best practice 5: Local authorities should update their gifts and hospitality register at least once per quarter, and publish it in an accessible format, such as CSV.

Best practice 6: Councils should publish a clear and straightforward public interest test against which allegations are filtered.

Best practice 7: Local authorities should have access to at least two Independent Persons.

Best practice 8: An Independent Person should be consulted as to whether to undertake a formal investigation on an allegation, and should be given the option to

review and comment on allegations which the responsible officer is minded to dismiss as being without merit, vexatious, or trivial.

Best practice 9: Where a local authority makes a decision on an allegation of misconduct following a formal investigation, a decision notice should be published as soon as possible on its website, including a brief statement of facts, the provisions of the code engaged by the allegations, the view of the Independent Person, the reasoning of the decision-maker, and any sanction applied.

Best practice 10: A local authority should have straightforward and accessible guidance on its website on how to make a complaint under the code of conduct, the process for handling complaints, and estimated timescales for investigations and outcomes.

Best practice 11: Formal standards complaints about the conduct of a parish councillor towards a clerk should be made by the chair or by the parish council, rather than the clerk in all but exceptional circumstances.

Best practice 12: Monitoring Officers' roles should include providing advice, support and management of investigations and adjudications on alleged breaches to parish councils within the remit of the principal authority. They should be provided with adequate training, corporate support and resources to undertake this work.

Best practice 13: A local authority should have procedures in place to address any conflicts of interest when undertaking a standards investigation. Possible steps should include asking the Monitoring Officer from a different authority to undertake the investigation.

Best practice 14: Councils should report on separate bodies they have set up or which they own as part of their annual governance statement and give a full picture of their relationship with those bodies. Separate bodies created by local authorities should abide by the Nolan principle of openness and publish their board agendas and minutes and annual reports in an accessible place.

Best practice 15: Senior officers should meet regularly with political group leaders or group whips to discuss standards issues.

The LGA has committed to reviewing the Code on an annual basis to ensure it is still fit for purpose.

Appendix D - Guidance on Bias and Predetermination

This does not form part of the Code of Conduct but is added for guidance.

- Where you have been involved in campaigning in your political role on an issue which does not impact on your personal and/or professional life, you may participate in a decision on the issue in your political role as a councillor. However, you must not place yourself under any financial or other obligation to outside individuals or organisations that might seek to influence you in the performance of your official duties.
- The courts have sought to distinguish between situations which involve predetermination or bias on the one hand and predisposition on the other. The former is indicative of a 'closed mind' approach and likely to leave a decision susceptible to challenge by Judicial Review. Whereas being predisposed on a matter is acceptable provided you remain open to listening to all the arguments and changing your mind in light of all the information presented at the meeting.
- Section 25 of the Localism Act 2011 provides that a councillor should not be regarded as having a closed mind simply because they previously did or said something that, directly or indirectly, indicated what view they might take in relation to any particular matter. • In the circumstances, when making a decision, consider the matter with an open mind and on the facts made available to the meeting at which the decision is to be taken.
- As a councillor you will always be judged against an objective test of whether the reasonable onlooker, with knowledge of the relevant facts, would consider that you were biased. If you have predetermined your position, you should withdraw from being a member of the decision-making body for that particular matter.



PUCKLECHURCH PARISH COUNCIL

SCHEME OF DELEGATION

Introduction

The scheme does not delegate any matter:

- a. Reserved by law
- b. Which by law may not be delegated to a Councillor and /or Officer.

The Parish Clerk is both the Proper Officer and the Responsible Financial Officer for the Council. The powers and duties set out in this scheme are delegated to the Parish Clerk.

This scheme will be reviewed as required and ratified annually.

Extent of Delegation

- All delegated functions shall be deemed to be exercised on behalf of and in the name of the Council.
- The Parish Clerk will exercise these powers in accordance with:
 - Approved budgets
 - The Council's Financial Regulations
 - Any other adopted policies of the Council
 - All statutory common law and contractual requirements
- The Parish Clerk may do anything pursuant to the delegated power or duty which it would be lawful for the Council to do including anything reasonably implied or incidental to that power or duty
- In addition, the Parish Clerk is authorised to undertake the day-to-day administration of the Council to include:
 - The day-to-day administration of services, together with routine inspection and control.
 - Day-to-day supervision of all contractors/ staff employed by the Council.
 - Emergency expenditure up to £1,000 whether or not there is budgetary provision for the expenditure (subject to Standing Orders and Financial Regulations)
 - Payment of all invoices, within agreed budget and subject to authorisation by two bank signatories. Authorisation can be made by email if face to face authorisation is not possible.
 - Taking appropriate action arising from other emergencies (in consultation with the Chair/Vice Chair of Council as appropriate to the circumstances)

Urgent Decisions of Council

- Urgent decisions required between scheduled meetings of the Council are delegated to the Clerk in consultation with the Chair of the council.
- Decisions made under this delegation will be reported to, and recorded in the minutes of, the next Council meeting.



PUCKLECHURCH PARISH COUNCIL

- Under this delegation, where appropriate, the Clerk may decide that an extraordinary meeting of the Council be called to deal with the urgent matter.

Planning Delegation to the Clerk

- The Council delegates decisions arising under development control consultations or applications with time urgent restrictions to the Clerk in consultation with all Councillors.
- Consultation may be by correspondence, including email, or in person. It may also take place at meetings of the Council.
- The Clerk in conjunction with Cllr Boyle, will arrange for relevant papers to be circulated to the Councillors who should return their comments, to the Clerk for determination of the Council's response within the prescribed consultation period.
- Delegated decisions will be reported to, and recorded in the minutes of, the next council meeting.
- In respect of controversial or major development proposals, the Clerk in consultation with the Chair, may decide that a parish meeting and/or an extraordinary meeting of the Council be called to consider the matter.

Written Records

The Openness of Local Government Bodies Regulations 2014 (2014 SI No. 2095) require a written record to be kept of certain decisions made by an officer of a Parish Council acting under delegated powers. The Clerk will keep a log of all decisions made under delegated powers and will arrange for these to be made open for public inspection via the Council website.



Pucklechurch Parish Council IT and Email Policy

Introduction

Pucklechurch Parish council recognises the importance of effective and secure information technology (IT) and email usage in supporting its business, operations, and communications.

This policy outlines the guidelines and responsibilities for the appropriate use of IT resources and email by council members, employees, volunteers, and contractors.

This policy applies to all individuals who use Pucklechurch Parish council's IT resources, including computers, networks, software, devices, data, and email accounts.

All staff and councillors are responsible for the safety and security of Pucklechurch Parish council's IT and email systems. By adhering to this IT and Email Policy, Pucklechurch Parish council aims to create a secure and efficient IT environment that supports its mission and goals.

Acceptable use of IT resources and email accounts

Pucklechurch Parish council IT resources and email accounts are to be used for official council-related activities and tasks. Limited personal use is permitted, provided it does not interfere with work responsibilities or violate any part of this policy. All users must adhere to ethical standards, respect copyright and intellectual property rights, and avoid accessing inappropriate or offensive content.

Pucklechurch Parish council users are responsible for maintaining the security of their accounts and passwords including all individuals with access to Pucklechurch Parish council online banking. Passwords should be strong and not shared with others. Regular password changes are encouraged to enhance security.

Device and software usage

Pucklechurch Parish council will provide staff with authorised devices for work-related tasks. Software, security and applications are provided via an agreed contract with Microshade.

Unauthorised installation of software on authorised devices, including personal software, is strictly prohibited due to security concerns.



Data management and security

All data management, software and security issues are provided via an agreed contract with Microshade via their cloud-based system. Any data held on Pucklechurch Parish council computers is password protected.

Laptops and mobile phones provided by Pucklechurch Parish council will be secured with passcodes and/or biometric authentication

Email communications

Official .gov.uk email accounts are provided by Vision ICT for Pucklechurch Parish council to use for all council communication. The use of personal email accounts is not permitted. Emails should be professional and respectful in tone. Confidential or sensitive information must not be sent via email unless it is encrypted.

Be cautious with attachments and links to avoid phishing and malware. Verify the source before opening any attachments or clicking on links.

Emails should be retained and archived in accordance with legal and regulatory requirements. Regularly review and delete unnecessary emails to maintain an organised inbox.

Pucklechurch Parish council reserves the right to monitor email communications to ensure compliance with this policy and relevant laws. Monitoring will be conducted in accordance with the Data Protection Act and GDPR.

Reporting security incidents

All suspected security breaches, incidents or any email-related security incidents should be reported immediately to the council for investigation and resolution.

Compliance

Breaches of this IT and Email Policy may result in appropriate disciplinary action in line with council policies.

This policy will be reviewed to ensure its relevance and effectiveness. Updates may be made to address emerging technology trends and security measures.

Approved by council:

Date:



STAFF APPRAISAL POLICY

Aims of Policy

The purpose of an appraisal scheme is to provide an opportunity for the clerk and selected member of Pucklechurch Parish council to discuss performance against any set objectives and examine the personal development of the Clerk within the organisation.

By auditing the strengths and weaknesses in the role of the clerk, suggestions for any improvement can be made to the Parish Council.

The appraisal scheme is designed to be a developmental tool and should not be seen as judgemental in any way. Appraisals will be light touch with an agenda that would compare performance with the job description. Appraisals will not introduce any new items that have not been previously discussed, eg disciplinary matters and performance appraisal is kept apart from any salary review process.

Staff appraisals will be undertaken with the following objectives:

- Assessment of performance over the period reviewing any targets.
- Discussion of achievements and concerns and the identification of any improvement required to aid future performance
- Assessment of training and development needs.
- Review of job description (if applicable)
- Setting of targets/objectives
- Summary and agreement.

Objectives should be SMART (specific, measurable, achievable, relevant and time bound). The results of the appraisal process will be recorded.

The Clerk should appraise any staff members where applicable.

The Council will appoint two councillors to carry out the Clerk's annual appraisal each year. The appraisal reports should be signed and agreed by all parties and filed in the staff files. A report should be given to the Full Council stating that the appraisals have been carried out, along with any recommendations.

The appraisal form will also be used as the basis for probationary reviews.

This policy to be periodically reviewed in line with legislative requirements.

Appendix A – ANNUAL STAFF APPRAISAL FORM

Name of employee	
Post held	
Date of appointment	
Report for period	

Current Job



Purpose of Job
Description of duties
Any agreed targets

Detailed assessment of performance of duties:

- A Well above the performance expected.
- B Consistently above the acceptable standard of the grade.
- C Generally achieves the acceptable standard of the grade. Meets all the requirements of the job.
- D Not quite up to an acceptable standard, shows some general weaknesses.
- E Consistently below the acceptable standard.
- F Performance well below the expected level.

Outcomes

	A	B	C	D	E	F
Knowledge of duties						

Comments:

Quality of work, accuracy and ability to work under pressure						
--	--	--	--	--	--	--

Comments:

Work planning and the effective use of time						
---	--	--	--	--	--	--

Comments:

Problem solving and decision-making						
-------------------------------------	--	--	--	--	--	--

Comments:

Communication and interpersonal skills						
--	--	--	--	--	--	--

Comments:

Relationships with others						
---------------------------	--	--	--	--	--	--

Comments:

Flexibility, adaptability and ability to initiative and innovate						
--	--	--	--	--	--	--

Comments:

Other issues

Discuss any challenges in the coming year and consider how they will be dealt with.

Identify any training needs.



Overall assessment

Strengths:

Weaknesses:

Acceptable / Not Acceptable (delete as required)

Record of any agreed actions and objectives:

Name and signatures of Appraiser 1:

Position:

Date:

Name and signatures of Appraiser 2:

Position:

Date:

Appraisee's signature – I have been offered the facility to see this report and I agree that the above is an accurate record of the views exchanged in the counselling interview

Signature:

Date:



BIODIVERSITY POLICY

In accordance with the duty imposed on town and parish councils by Section 40 of the Natural Environment and Rural Communities Act 2006, updated by Section 102 of the Environment Act 2021, Pucklechurch Parish council (hereinafter referred to as the Council) which has any functions exercisable in relation to England must from time to time consider what action the authority can properly take, consistently with the proper exercise of its functions, to further the general biodiversity objective.

This duty also means that town and parish councils can spend funds in conserving biodiversity.

DEFINITION

According to Defra (Biodiversity 2020), biodiversity is the variety of all life on Earth. It includes all species of animals and plants – everything that is alive on our planet. Biodiversity is important for its own sake and has its own intrinsic value. A number of studies have shown this value also goes further. Biodiversity is the building block of our 'ecosystems' that in turn provide us with a wide range of goods and services that support our economic and social wellbeing. These include essentials such as food, fresh water and clean air, but also less obvious services such as protection from natural disasters, regulation of our climate, and purification of our water or pollination of our crops. Biodiversity also provides important cultural services, enriching our lives.

AIMS AND OBJECTIVES

The object of this policy is to work towards conserving and enhancing the biodiversity of the Council's area. The Full Council and any committees of the Council will consider sustainability, environmental impact and biodiversity when making decisions and will develop and implement policies and strategies as required. In particular, the Council will aim to improve the biodiversity of the area in the following ways:

- Consider the potential impact on biodiversity represented by planning applications.
- Manage its land and property using environmentally friendly practices that will promote biodiversity.
- Support local businesses and council operations in the adoption of low impact / nature positive practices.
- Encourage and support other organisations within the parish / town to manage their areas of responsibility with biodiversity in mind.
- Support residents and local organisation activities to enhance and promote biodiversity.

ACTIONS

Planning applications

The Council will:



- when commenting on planning applications, support site and building design that benefits biodiversity through the conservation and integration of existing habitats or provision of new habitats.
- support protection of sensitive habitats from development and will consider whether the development would mean the loss of important habitats for wildlife in respect of all applications.
- consider what each proposed development might make in terms of biodiversity net gain.
- include policies in support of biodiversity within the neighbourhood plan.

Land and property management

The Council will:

- carry out a biodiversity audit of its landholdings
- consider the conservation and promotion of local biodiversity with regard to the management of its open spaces. This will include adopting beneficial practices with regard to cutting and removal of vegetation, application of chemicals and timing of maintenance work, paying attention to the Government's regulations for plant protection products
- take special care in the specification of grounds maintenance contracts to ensure that the work, whilst reaching acceptable standards, does not harm the natural environment
- source sustainable materials when procuring supplies for the Council's use
- consider biodiversity issues and the implementation of changes when managing its buildings.

Local community

The Council will:

- raise public awareness of biodiversity issues, including through its website and newsletters
- engage with local businesses and residents regarding biodiversity in the community and how members of the community can assist and make a difference
- where feasible, involve the community in biodiversity projects on its land including for example tree planting, wildflower meadows, birdbox making.

Partners

The Council will work in partnership with other organisations to protect, promote and enhance biodiversity within the council area.

It will review any local nature recovery strategies, species conservation strategies, or protected site strategies for the Parish and consider how it may become more involved in implementing the strategies' recommendations.



MONITORING

This policy was adopted on 21st May 2025 and will be reviewed every two years or sooner should legislation dictate. A review of the successful implementation of the policy and resulting improvements to biodiversity will be included in the Council's annual report.



CO-OPTION POLICY

This policy sets out the procedure to ensure there is compliance with legislation and continuity of procedures in the co-option of Parish Council members to Pucklechurch Parish council (PPC). This procedure is based on NALC Legal Briefing L15-08 – Good practice for selection of candidates for co-option to local Councils.

The Co-option process is entirely managed by Pucklechurch Parish council. Co-option of a Parish Councillor occurs when a casual vacancy has arisen on the Council or in an election year a vacancy has not been filled via the election process.

The Principal Authority for Pucklechurch Parish council is South Gloucestershire council.

A casual vacancy occurs when:

- A Councillor fails to make their declaration of acceptance of office at the proper time
- A Councillor resigns
- A Councillor dies
- A Councillor becomes disqualified or
- A Councillor fails to attend a Parish Council meeting or committee meeting for six (6) months.

Pucklechurch parish council must notify the Principal Authority of a Casual Vacancy and then advertise the vacancy and give the electors the opportunity to request an election in line with legislative requirements. If ten electors write to the Principal Authority stating that an election is requested, an election is called and will be organised by the Principal Authority. The cost of the election will be paid by PPC.

If an election is not called this will be confirmed in writing by the Principal Authority to the Parish Council and the casual vacancy can then be filled by means of co-option.

The Clerk advertise the vacancy on Parish Council noticeboards, website and social media pages and a deadline will be set in accordance with legislation.

Any candidate who wishes to apply for co-option to the Parish council will be asked to confirm in writing that they are qualified to be a Councillor as set out below:

Qualifications to be a Councillor.

- A person is qualified to be elected and to be a Councillor if they are a British, Commonwealth, Irish or European Union citizen and on the relevant day (that is, the day of nomination or election) they are 18 or over.

In addition, the person must meet at least one of the following criteria.

- On the relevant day and thereafter they continue to be on the electoral register for the Parish.
- During the whole of the twelve months before that day they have owned or tenanted land or premises in the Parish.
- During the whole of the twelve months before that day their principal or only place of work has been in the Parish.
- During the whole of the twelve months before that day they have resided in the parish or within three miles of it.



- Except for qualification (a), these qualifications then continue for the full term of office, until the next ordinary elections.

Co-Option Process

Any candidate wishing to apply for co-option to the parish council will be asked to put any request in writing to the parish council. All candidates applying for co-option to the parish council will be invited to a meeting of the Parish.

At the Parish Council meeting candidates will be invited to speak about themselves and why they wish to be considered as a councillor and what skills/expertise/experience they bring to the council.

Once candidates have presented and answered any questions, they may be asked to withdraw from the parish council meeting until the discussions and voting has been completed.

In the parish council meeting, with the public present, Councillors will discuss and consider the Candidates and will vote. Councillors will have one vote per vacancy and in the event of a tie between candidates for one vacancy the Chairman will exercise their casting vote.

If there are multiple candidates for co-option, then voting will take place in rounds. An example would be if four candidates were up for co-option voting would take place as follows:

Round 1

Votes take place and candidate with the least votes is eliminated.

Round 2

Voting takes place and candidate with the fewest votes is eliminated.

Round 3

Voting takes place and the candidate with the most votes is co-opted if Parish Councillors are happy to co-opt at this point.

If there is only one candidate for one vacancy, they are not automatically co-opted – a yes/no vote will take place. Should no candidate be deemed suitable then the Parish Council can declare a no contest and arrange for the process to be rerun in the future.

The successful candidate/s will be declared co-opted to the Parish Council and after signing the declaration of acceptance of office paperwork, will be invited to join the meeting.

A co-opted member of the Council is no different to any other elected representative (member).

Crime and disorder

Pucklechurch Parish council has a duty to consider the impact of its functions and decisions on crime and disorder within the parish, under Section 17 of the Crime and Disorder Act (1998).

At the practical day-to day level, Pucklechurch Parish Council monitors crime reports and trends, and works with the Boyd Valley, Emersons and Lyde Green community policing team to help reduce crime, antisocial behaviour and disorder. The Parish Council also supports any initiatives that protect residents from the fear and the impact of crime.

The Parish Council carries out its duty by the following means:

- Local PCSO (named contact Bianca Rotariu) provides reports and attends parish council meetings when shifts permit to exchange information with councillors and residents.
- Works closely with PCSOs who update the Clerk on crime issues within the Parish
- Listens to local residents' and reporting their concerns to the PCSO or online Policing portal.
- Considers the potential impact on crime and disorder of any new planning application where relevant.
- Shares best practice and guidance with the community through the council noticeboards, website and local social media networks.
- Attendance at the Town and Parish forum and South Gloucestershire council Clerks Networking meetings where regular updates on initiatives related to crime reduction are discussed

When developing and implementing projects, Pucklechurch Parish council is minded of the:

- impact on crime and disorder especially anti-social behaviours
- public safety
- the prevention of public nuisance
- protection of children from harm.

Monitoring and reporting crime and trends in the parish

- Ensure the prompt removal of litter, graffiti, and any signs of vandalism at public open spaces maintained by Pucklechurch Parish council.
- Prompt on-line reporting of graffiti and signs of vandalism to South Gloucestershire council.
- Provide litter bins in public open spaces maintained by the parish council
- Provide recreational facilities for younger people
- Support junior sports clubs and other youth organisations via its grant awards scheme
- Publish relevant information on its website and Facebook page to include links to local police initiatives and details of the community forum meetings where there are opportunities to meet the police and vote on local policing priorities.
- Encourage dialogue and participation in policing issues from parishioners, including reporting urgent crimes and less urgent crimes via the relevant contact numbers or online, so that these can be logged and dealt with accordingly by the Police



PUCKLECHURCH PARISH COUNCIL

Pucklechurch Parish Council Risk Assessment Schedule 2024/25

INSURANCE

Risk Description	Measures Taken	Recommendations/Controls	Action as required
Damage to third party property or individuals Risk to third party as a consequence of providing a service	Employers' Liability and Public and Products Liability insurance. Regular checks and maintenance of physical assets.	Annual check prior to renewal on level of cover in place by council and RFO recorded in minutes. Complaints/issues actioned and reported to council Agreed delegation for emergency repairs and expenditure by the Clerk	21/05/25 Records held by clerk Emergency repairs reported to council
Protection of Council properties, furniture and equipment	Appropriate Insurance Asset Register	Annual review of risk and adequacy of Insurance cover at annual meeting. Register of Assets maintained in accordance with Proper Practices and reviewed annually	21/05/25 Physical check May 2025
Insolvency of insurance company	Use of one of the largest companies providing specialist cover for Local Councils, as recommended by Avon Local Councils Association (ALCA)	Free legal service and advice from National Association of Local Councils and Avon Local Councils Association	Sector specialist insurers used to minimise risk
Loss through theft or dishonesty of staff or members	Appropriate Fidelity insurance	Annual review of Fidelity Guarantee and adequacy of cover Thorough vetting of job applicants, references taken up and staff reviews. Internal financial controls	21/05/25
Personal Accident to Members and Officers Assault to Officers	Appropriate Employers' Liability and Public and Products Liability insurance	Annual check on level of cover in place by council and RFO	21/05/25

ASSETS

Risk Description	Measures Taken	Recommendations/Controls	Action as required
Playgrounds	Regular play equipment checks by qualified person Annual independent inspection by qualified professional	Play equipment and defibrillators checked by Maintenance Contractor and faults reported to Clerk. ROSPA qualified professional commissioned for annual checks	Checklist held by clerk



PUCKLECHURCH PARISH COUNCIL

		Play area working group	Reported to council Annual report on website
Damage to and safety of seats, bins and fencing etc.,	Regular maintenance by appointed contractor Reports from members of the public	Councillors/ contractor report any problems to Clerk Reported, investigated and actioned as needed	Records held by clerk Reports to council ongoing
Emergency situations when using public buildings e.g. fire Disturbance by member of public in a Council meeting	Mobile phone on-hand to summon assistance Location of fire exits made known Managed in line with Standing Orders	Procedures in place to deal with this in the Council's Standing Orders. Members trained in conflict resolution	
Allotments	Work with Allotment Association affiliated to National Allotment Society	Annual tenancy agreements and handbook with safe operating practices. Dedicated allotment page on council website Independent allotment committee H&S and risk review of allotment site	Website
Health and Safety	Dedicated Councillor with relevant H&S knowledge to lead on H&S matters	Risk assessments of burial ground Liaise with Pucklechurch Community Association to meet lease requirements for H&S matters Where required professional advice will be sought.	Minutes

FINANCIAL RISKS AND CONTROLS

Risk Description	Measures Taken	Recommendations/Controls	Action as required
Awareness of and annual review of Financial & Standing Orders	Review of Financial & Standing Orders in line with legislation	At annual council meeting	recorded in minutes
Review of contracts and performance (where appropriate)	Review in line with agreed contracts	Council review and approve actions	recorded in minutes



PUCKLECHURCH PARISH COUNCIL

Procedures in place for recording and monitoring members' interests, gifts and hospitality received Compliance with Code of Conduct	Register of Interest completed by each Member of the Council Gifts and hospitality are not accepted Disclosure of interests Signing the acceptance of office commits to adhering to Code.	Registers of Interest held by South Gloucestershire Council (SGC) NB – This is the responsibility of individual Councillors. Recorded every meeting Council signatory to Civility and Respect pledge Roles and Responsibilities of Councillors published on website	Link from council website to SGC In minutes Reaffirm at annual meeting
Keeping proper financial records in accordance with statutory requirements	Regular scrutiny of financial records and approval of pending expenditure every month Records kept in accordance with Proper Practice and relevant legislations including Accounts and Audit Regulations	Financial regulations adopted and reviewed annually Annual Internal Audit by suitable professional Annual External Audit Qualified RFO	21/05/25
Payments supported by invoices, authorised and minuted.	Invoices supplied to authorising councillors for checks prior to approving on-line payments set up by the clerk/RFO	Payment schedule approved by council prior to payment Payments recorded in minutes	Recorded in monthly minutes
Scrutiny of internet bank payments including authorisation procedures	Payments list and invoices checked at meetings Payments made in line with agreed on-line payment process	Clerk inputs details & 2 councillors authorise payments according to approved schedule and invoices	monthly
Scrutiny of grants awarded by the Council	Payment list presented to council for approval after grants awarded	Grants paid in line with agreed on-line payment process	Recorded in minutes and on accounts page of council website
Banking Arrangements	Monthly bank reconciliations Unity online banking All payments in line with Financial Regulations	Formal approval of reconciliation to bank statements Reconciliations periodically verified and signed off by a non-authorising Councillor Payments made in line with agreed on-line payment process above.	Recorded in minutes



PUCKLECHURCH PARISH COUNCIL

Failure to collect rents from Council's leases and allotments	Regular monitoring of income received Annual allotment agreements issued 1 st April.	Reports to council Annual Internal and External Audit Register maintained and monitored	In minutes
Budget setting process in accordance with Proper Practices	Budget process commences October Adequate reserves in line with proper practice	Detailed consideration of proposed budgets in line with business planning, Budget approved by council Formal notification of precept to South Gloucestershire council.	In minutes
CIL income and expenditure	Recorded appropriated in accounts in accordance with legislation	Unspent funds retained in earmarked reserves Annual return to South Gloucestershire Council	In minutes
Budget monitoring	Quarterly statements to Parish Council comparing income/expenditure to budget	Council approval Recorded in minutes and in accounts information on website	In minutes
Delegated Powers	Identified and approved by council	Annual review	Published on website
Complying with restrictions on borrowing	Borrowing approval authorised by Council in line with current restrictions	Guidance from National Association of Local Councils and ALCA	Currently N/A
Payroll Fair pay for staff	Payroll outsourced to professional payroll company Salaries set in accordance with NALC/SLCC recommended scales	PAYE/NIC/Pension produced by PATA Payroll checked, approved and authorised by council Regular reviews to ensure salary meets changing demands of role	In minutes Last review 2024/04/10 5e.
Unfair dismissal claims	Grievance and Appeals procedure	Grievance and Appeals procedure in place	website
Exercise of public rights of inspection	Accounts published in accordance with proper practice Publication scheme	Advertising of end of year accounts and available for inspection to the public as required under the Accounts and Audit Regulations	website
Loss of Income, or the need to provide essential services	Reserve in the budget	Levels agreed by council as part of annual risk assessment process	Minutes website
VAT	VAT identified and recorded VAT reclaimed as a minimum on an annual basis	Record keeping in accordance with legislation VAT returns reported to council	Minutes Internal audit



PUCKLECHURCH PARISH COUNCIL

Supplies and Services provided to the Council	Contract for services advertised and awarded in line with Standing Orders and Financial Regulations. Where required tenders are advertised in line with relevant legislation Ensure Contractors have adequate insurance and public liability cover	All contracts ratified by Council Copy of insurance certificate supplied before award of contract	website
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OTHER CONTROLS

Risk Description	Measures Taken	Recommendations/Controls	Action as required
Ensuring all requirements met under employment law	Employment contracts for all staff	Councillors made aware of their responsibilities as an Employer. Councillor training	Staffing working group
Ensuring all business activities are within legal powers applicable to local council	Councillor and staff training All expenditure in accordance with appropriate legislation and the general power of competence	Provide adequate training budget Council resolved it meets the conditions of the general powers of competence 17/5/23.	Internal audit / External audit
Failure of Computer system	Remote hosting Virus protection	via Microshade and password protected Microshade provided virus protection	Ongoing contract
Compliance with Data Protection Legislation	Annual review	ICO registration Review of FOI and SAR requests	March 2025 21/05/25
Model Publication Scheme up to date	Annual review	Annual review	21/05/25
Annual review of GDPR policies	Annual review	Annual review	21/05/25
Compliance with Website Accessibility Requirements:	Annual review and MOT by Vision ICT as required	.gov.uk website and dedicated .gov.uk email addresses for councillors and officers Website Security Certificate Accessibility statement on website	See website



PUCKLECHURCH PARISH COUNCIL

Responding to consultation invitations, including commenting on planning applications	Consultation documents presented at Council meeting to formulate response	Agreed actions minuted Delegated powers in place Where relevant, consider impact on crime and disorder and duty to consider biodiversity	minutes
Breach of Confidentiality	Procedures for dealing with confidential data Password protected computer systems	Appropriate use of Standing Orders for taking in private session with resolution to exclude the public	minutes
Proper, timely and accurate reporting of Council business in minutes	Draft minutes circulated to councillor Minutes approved by council at next meeting of Council and signed by chair	Draft minutes on website until replaced by approved minutes Signed copy held by clerk Remote backup	Internal Audit
Document control – correspondence, storage and filing, etc.	Correspondence held in accordance to legislation Filing systems maintained in lockable metal cabinets.	Remote back up for electronic papers The production and storage of physical documents is restricted as far as possible. Storage of old documents at Gloucester Archives	Remote hosting
Changes to legislation and procedures	Provide effective training for Staff and Councillors	Professional membership of SLCC by Clerk Provide adequate budget for training Training record	Renewed May 2025 In budget Website

Reviewed and re-approved 21/05/25

Date Acquired	Description	Value at time of purchase	Value for Insurance purposes	Land	Allocated for agreed reserve
11.12.1998	St Aldam's Drive land Received from HM Prison Services	1.00		1.00	
09.07.1968	Burial Ground Purchased from Vicarage	2150.00		2150.00	
17.07.1958	Parkfield Rank Land used for play area date and value taken from only Registration documents found on file	50.00		50.00	
18.08.1936	Recreation Field	945.00		945.00	
	Scout Hut (No deeds found)	1.00			Valued and insured by leaseholder Scouts Association
	Village Hall (no deeds found)	1.00			Valued and insured by leaseholder Pucklechurch Community Association
07.07.1980	Land Received from Secretary of Defence Eagle Crescent	1500.00		1500.00	
01.12.1895	Allotments & Woodlands (no deeds found)	1.00		1.00	
	2 planters		582.80		
	Bus shelter Abson Road O/S Church		5540.55		
	Bus shelter Oaktree Avenue South Side		5540.55		
	Bus shelter Abson Road O/S Village hall		5320.48		
	Bus shelter Oaktree Avenue North Side		5320.48		
	Bus shelter Shortwood Road		2640.89		
	Bus shelter Shortwood Road		2640.89		
	Bus shelter Main Road Shortwood		2640.89		
	Bus shelter Goldfinch Way		4913.50		
	Bus shelter Kestrel Drive/Merlin		4492.16		
	Community Defibrillator & Box Village hall		2286.60		
	Community Defibrillator & Box Village Café		2286.60		
	Community Defibrillator & box Pucklechurch Social Club		2286.60		
	Community Defibrillator, stand & box Eagle Crescent		3286.60		
01/10/2022	Community Defibrillator broken and removed from service		0.00		
	Community Defibrillator & Box Shortwood		2286.60		
	Community Defibrillator, stand & box Parkfield Rank		3286.60		
	Telephone Box purchased for £1.00		1.00		

	Play Equipment Shortwood see below		1.00		
	Play equipment St Aldams see below		1.00		
	Play equipment Recreation field see below		1.00		
	Play equipment Becket Court see below		1.00		
	Concrete shed		3700.34		
	Memorials Millennium stone		1.00		
	Safer surfaces (was insured for) and play equipment		25070.08		
22.01.15	Community Centre and Shortwood Noticeboards		0.00		
05.09.18	Tree seat Recreation ground		890.00		
27/08/2021	Playground signage		927.75		
20/09/2022	Eagle Crescent play equipment		62525.00		
19/10/2022	Replacement defibrillator Eagle Crescent		974.95		
19/12/2022	Signage Parkfield turning circle		240.00		
27/03/2023	HP laptop FQ4006NA and printer 7220 bundle		620.00		
09/05/2023	Dog bin Partridge Road		618.50		
22/05/2024	Single bay noticeboard Parkfield play area		1280.49		
22/05/2024	Single bay noticeboard Shortwood		1280.49		
22/05/2024	Double bay noticeboard community centre		2321.81		
18/07/2024	Accessible roundabout and safer surfacing		11000.00		

	4649.00	166808.20
Total Assets	171457.20	

All assets checked and reviewed Cllr Freestone - May 2025

Approved by council

7g fees and rents

Football £470.00

Cricket £375.00

Scout hut £1.00

Community centre £5.00

Allotments £20.00/garden

Outdoor events – at council discretion as per usage policy for outdoor events



PUCKLECHURCH PARISH COUNCIL

Clerk & Clerk to the
Burial Board:
Mrs Daphne Dunning

25 Parkfield Rank, Pucklechurch
Bristol BS16 9NR
Telephone: 07525 842 095
Email: clerk@pucklechurchparishcouncil.gov.uk

SUMMARY OF FEES RELATING TO EXCLUSIVE RIGHT OF BURIAL in accordance with the Local Authorities' Cemeteries Order 1977

EXCLUSIVE RIGHT OF BURIAL in a new grave space for 100 years in an earthen grave, 7ft 2" by 4ft. This may be used for the interment of a maximum of two coffins

EXCLUSIVE RIGHT OF BURIAL OF CREMATED REMAINS in an earthen grave, 2' (60cm) square, for 100 Years, in that part of The Cemetery set aside for the interment of Cremated remains. This may be used for the interment of a maximum of two caskets: -

	<u>Resident</u>	<u>Non-Resident</u>
Full size grave, Exclusive Right of Burial	£400	£800
Cremation, Exclusive Right of Burial	£200	£400
INTERMENT FEE (excluding all charges for Labour)		
Double depth grave	£200	£400
Reopening and burial in occupied grave	£200	£400
A child whose age at the time of death exceeded one month but did not exceed 16 years	£100	£200
A stillborn child or a person whose age at the time of death did not exceed one month.	No charge	
Ashes in cremation plot	£100	£200
Ashes (Double casket) in cremation plot	£150	£300
Ashes in existing cremation plot	£100	£200
Ashes in occupied grave	£100	£200

MEMORIALS may not be made of wood, metal, concrete or synthetic material and shall not be painted. See regulations for further details.

New Memorial headstone 3'2" (90 cm) max height	£50
New Plaque or tablet 21" (53 cm) square (the base)	£50
Additional stone work to existing grave	£50
Amending an inscription	No charge

SEARCHES

Search of paper records	£20
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Direct debits

Supplier	Goods
o2	phone
BT	broadband
NEST	Pension Contribution
EDF Energy	Electricity Eagle Crescent
EDF Energy	Electricity Parkfield
Reconomy	Monthly waste collection

Q4 2024-25

Adjusted for income and expenditure

INCOME	BUDGET	INCOME AT Q4	%	COMMENTS
Precept	£121,896.00	£121,896.00	100.00%	
Burial ground	£1,000.00	£2,150.00	215.00%	
Allotments £20.00 per site x 30	£600.00	£600.00	100.00%	
Grants - Neighbourhood Plan	£0.00	£7,566.00		
Football club	£470.00	£470.00	100.00%	
Cricket club	£375.00	£375.00	100.00%	
PCA ground rent & Scout hut	£6.00	£5.00	83.33%	
Wayleave (Western power distribution)	£92.95	£92.95	100.00%	
Bank Interest	£0.00	£352.47	0.00%	
Sub total	£124,439.95	£133,507.42	107.29%	
S106 draw down	£110,000.00	£104,528.17	95.03%	
CIL Payments	£0.00	£1,337.65		
Donation	£0.00	£500.00		
Hire of Rec	£0.00	£250.00		
Total other Income	£234,439.95	£240,123.24	102.42%	
last year's VAT				
Expenditure				
Salaries (net)	£22,500.00	£23,559.50	104.71%	
Mileage & home office allowance	£400.00	£401.78	100.45%	
NI & tax (employee and employer)	£7,200.00	£8,436.01	117.17%	
Pension (employee and employer)	£1,450.00	£1,667.08	114.97%	
Payroll PATA Costs	£160.00	£195.81	122.38%	
Rent Shortwood	£360.00	£360.00	100.00%	
Insurance	£950.00	£784.59	82.59%	
Electricity Defib	£600.00	£420.00	70.00%	
Room rental	£200.00	£70.00	35.00%	
Pucklechurch news	£1,200.00	£1,509.00	125.75%	
Internet	£380.00	£397.32	104.56%	
Phone	£160.00	£142.56	89.10%	
Audit	£1,200.00	£920.00	76.67%	
professional fees consultancy	£1,000.00	£8,555.31	855.53%	
Membership/subscriptions	£1,250.00	£1,380.56	110.44%	
Litter picking/ Rec Village waste /dog bins	£11,200.00	£10,077.84	89.98%	
Grass cutting/gardening	£8,400.00	£7,469.33	88.92%	
Tree survey	£1,500.00	£850.00	56.67%	
Maintenance contract	£20,000.00	£18,512.54	92.56%	
Bank charges	£160.00	£109.85	68.66%	
Admin general stat post print	£300.00	£403.35	134.45%	
Play area maintenance/ repairs & renewals	£4,500.00	£7,367.13	163.71%	
Ground maintenance	£4,000.00	£6,104.41	152.61%	
Training/conferences	£500.00	£290.00	58.00%	
Heartstart Defib maintenance	£2,000.00	£156.86	7.84%	
Office equipment & software included email hosting. .gov domain and website and remote hosting	£1,100.00	£983.71	89.43%	
Grants	£4,000.00	£4,207.21	105.18%	
Burail ground refund		£55.00		
Recruitment costs	£0.00	£0.00	0.00%	
Election costs	£1,000.00	£0.00	0.00%	
Planned works	£0.00	£0.00	0.00%	
legal		£2,000.00		
Play area s106	£0.00	£17,471.50	0.00%	
CIL noticeboards	£0.00	£5,213.39		
Open spaces s106	£23,000.00	£0.00	0.00%	
Sports s106	£87,000.00	£0.00	0.00%	
Rebekka's memorial garden	£0.00	£0.00	0.00%	
Woodland and tree work	£3,000.00	£0.00	0.00%	
Parkfield turning space	£2,500.00	£0.00	0.00%	
Reserves to refurbish play areas	£5,000.00	£0.00	0.00%	
Refund unspent NP grant	£0.00	£0.00	0.00%	
New changing rooms project	£1,270.00	£0.00	0.00%	

St Aldams garages driveway	£5,000.00	£0.00	0.00%	
Woodland	£5,000.00	£0.00	0.00%	
Local climate and nature action plan	£5,000.00	£0.00	0.00%	
Grantscape donation	£0.00	£4,465.00		
Total	£234,440.00	£134,536.64	57.39%	
VAT		£9,971.52		
		£144,508.16		

Earmarked reserves subject to adjustment at year end:

CIL	£1,167.00	
Play equipment Reserve	£50,000.00	£8K for Rec
Neighbourhood Plan	£2,969.44	
Village hall project reserve	£5,000.00	
Woodland/ tree/ash die back	£4,672.50	
Professional /legal fees	£4,000.00	
Financial contingency	£45,000.00	
Parkfield turning circle	£12,500.00	
Sports project S106	£87,273.71	
Environmental monies	£500.00	
St Aldams active play project	£20,000.00	
Scouts hut	£5,000.00	
Parkfield play area	£2,372.00	
	£240,454.65	
General reserves	£3,120.07	
	£243,574.72	
Bank statements as at 31/03/25	£244,038.85	
Advanced payments	-£2,022.29	
Plus debtors	£1,558.16	
Actual bank position	£243,574.72	
Reconciliation		
Income	£240,123.24	
Expenditure	-£134,536.64	
Reserves	137,988.75	
	£243,575	

Pucklechurch Parish Council

Internal Audit Report: 2024-25

Stuart J Pollard

*Director
Auditing Solutions Ltd*

Background

Statute requires all town and parish councils to arrange for an independent Internal Audit (IA) examination of their accounting records and systems of internal control and for the conclusions to be reported each year in the Annual Governance and Accountability Return (AGAR).

This report sets out the work undertaken in relation to the 2024-25 financial year during our interim & final reviews of the records undertaken on 7th March 2025 following collection of the records from the Clerk and remotely on 27th April 2025. We thank the Clerk for assisting the process, providing all necessary documentation in electronic or hard copy format to facilitate completion of this year's review: we also wish to acknowledge and thank the Clerk for the very tidy nature with which the records are maintained, which has again assisted our review process. We have duly signed off of the IA Certificate in the year's AGAR assigning positive assurances in each relevant area.

Internal Audit Approach

In undertaking our review for the year, we have again had regard to the materiality of transactions and their susceptibility to potential misrecording or misrepresentation in the year-end Statement of Accounts / AGAR. Our programme of cover is designed to afford appropriate assurance that the Council has robust financial systems in place that operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the "IA Certificate" as part of the Council's AGAR process, which requires independent assurance over several control objectives.

Overall Conclusion

We are pleased to again conclude that, based on the satisfactory conclusions drawn from our programme of work for the year, the Clerk and Council have again maintained adequate and effective internal control arrangements.

Based on the satisfactory conclusions drawn from our review, we have duly signed off the IA Certificate in the year's AGAR assigning positive assurances in each relevant area.

We take this opportunity to draw the Clerk and Council's attention to the guidance notes in the preface to the year's AGAR in relation to the documentation that should be displayed on the Council's website together with the need to ensure compliance with the timing requirements for publication of the Notice of Public Rights to examine the Council's documentation for the financial year.

Detailed Report

Review of Accounting Arrangements & Bank Reconciliations

Our objective here is to ensure that the accounting records are being maintained accurately and currently and that no anomalous entries appear in cashbooks or financial ledgers. The Clerk has again maintained the financial transactions in a spreadsheet cashbook which we consider appropriate. Two bank accounts were, at the start of the financial year, in place at NatWest plc, together with an account with Unity Bank: the NatWest accounts were closed during the course of the financial year with balances on both transferred to the Unity account. We have: -

- Ensured that an appropriate analysis of receipts and payments exists in the spreadsheet cashbook;
- Ensured the accurate carry forward of the 2023-24 closing balances to the 2024-25 spreadsheet cashbook detail;
- Ensured that the cashbook remains in balance at the financial year-end;
- Checked and agreed the full year's transactions on the NatWest Current and Unity bank accounts to the supporting bank statements;
- Verified the accurate recording of detail on the combined account bank reconciliations throughout the year with no uncleared transactions existing at the year-end; and
- Ensured the accurate disclosure of the combined account balances at 31st March 2025 in the AGAR at Section 2, Box 8.

We are also pleased to note that bank reconciliations continue to be subjected to independent scrutiny and sign-off throughout the year and that the Clerk sets up the Unity account payments online with two councillors then going online to release them.

Conclusions

We are pleased to record that no issues arise in this area warranting formal comment or recommendation.

Review of Corporate Governance

Our objective here is to ensure that the Council has robust corporate governance documentation and procedures in place; that Council meetings are conducted in accordance with the adopted Standing Orders (SOs) and that, as far as we are reasonably able to ascertain as we do not attend meetings, no actions of a potentially unlawful nature have been or are being considered for implementation.

We have examined the Council's minutes for the year to determine as far as we are able whether any issues exist that may have an adverse effect, through litigation or other causes, on the Council's future financial stability and are pleased to report that no such matters have been identified currently.

We note that both the SOs and Financial Regulations (FRs) were reviewed and re-adopted at the Council meeting in May 2024 with the latter based on the then recently updated NALC model document. Whilst no concerns exist in this respect, we note that the adopted FRs refer at Para 5.6 to a limit of £60,000 for formal tender action (as per the model document), whilst Para. 5.8 of the FRs implies a value of £30,000 for formal tender action as do the SOs at Para 14.a.v.

We again note that payment detail is submitted to the Council monthly and formally incorporated in the minutes, including detail of payees' names, cheque numbers and the payments due to each.

We are also pleased to note that the external auditors signed off the 2023-24 AGAR without any significant issues raised: we also note that the Council has published an appropriate Notice of Public Rights in accordance with the requirements of the Accounts and Audit Regulations 2015 affording the requisite 30 working days for the public to examine the Council's financial records.

Conclusions and recommendation

No significant issues arise in this area this year, although as indicated above, the FRs should be amended to record the same value for formal tender action as is recorded in the SOs. We shall continue to consider the effectiveness of the Council's approach to governance issues, also reviewing the minutes of meetings, at our future years' reviews.

R1. The adopted Financial Regulations (Para 5.6) should be revised to reflect a consistent value of £30,000 for formal tender action as recorded in the extant Standing Orders.

Review of Expenditure & VAT

Our aim here is to ensure that: -

- Council resources are released in accordance with the Council's approved procedures and approved budgets;
- Payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- All payments are being reported to Council;
- VAT has been calculated correctly for periodic recovery; and
- All discounts due on goods and services supplied are identified and appropriate action taken to secure the discount.

We have reviewed the procedures for the approval and processing of trader and other payments and consider them generally sound and are pleased to note that, following our prior year recommendation, a councillor is now evidencing a sample of the documentation supporting the monthly payments.

The 2023-24 VAT reclaim was prepared and submitted to HMRC with repayment received in May 2024. We have reviewed the two 2024-25 reclaims prepared and submitted for 2024-25 agreeing detail to the year's cashbook.

Conclusions

We are pleased to record that no issues have been identified in this area this year.

Assessment and Management of Risk

Our aim here is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage those risks identified in order to minimise the opportunity for their coming to fruition.

We are pleased to note that a formal Risk Register remains in place and that it has been reviewed and formally re-adopted by the Council at its meeting in May 2024: we have again reviewed the document and consider that it remains appropriate for the Council's present requirements.

The Council's insurance cover has again been provided through "Clear Councils": we have examined the year's schedule and consider that appropriate cover is in place with Employer's and Public Liability both set at £10 million, together with Fidelity Guarantee cover at £250,000.

Conclusions

No issues arise in this area. We shall continue to monitor the Council's approach to governance at future reviews.

Precept Determination and Budgetary Control

We aim in this review area to ensure that the Council has appropriate procedures in place to determine its future financial requirements leading to the adoption of an approved budget and formal determination of the amount to be precepted on the parent Council; that effective arrangements are in place to monitor budgetary performance throughout the financial year and that the Council has identified and retains appropriate reserve funds to meet future spending plans.

We note that the 2025-26 budget and precept were debated appropriately and approved at the December 2024 full Council meeting with the latter set at £146,960.

We are also pleased to note that the Clerk has continued to provide members with detail of the Council's budgetary performance quarterly during the year and have examined the year-end outturn with no significant concerns identified.

We have reviewed the level of reserves retained by the Council, which have increased to £244,039 (£137,990 as at 31st March 2024) including earmarked reserves (EMRs).

Conclusions

We are pleased to record that no issues arise in this area warranting formal comment or recommendation this year.

Review of Income

In considering the Council's income streams, we aim to ensure that robust systems are in place to ensure the identification of all income due to the Council, to ensure that income is invoiced, where appropriate, in a timely manner and that effective procedures are in place to pursue recovery of any outstanding monies due to the Council.

To gain assurance that appropriate controls are in place, we have examined income arising from allotment rents, noting that a formal register of tenants remains again in place with, as in prior years, a proportion of the rents for 2025-26 received and banked appropriately in March 2025.

Six interments are recorded in the Burial Register as occurring during the year to the end of February 2025: we have examined the underlying paperwork (undertaker applications and the legally required burial / cremation certificates), together with documentation supporting the

headstone / additional inscription requests from stonemasons. In each case, we have ensured that the appropriate fees have been received and banked accordingly with no issues arising.

Finally in this review area, we note that cemetery fees were last reviewed at the May 2023 meeting, members determining that they remain unchanged for that financial year. We note the Council's decision at the May 2024 meeting to retain all fees and charges at the current level.

Conclusions

We are pleased to record that no issues arise in this area this year warranting comment or formal recommendation.

Petty Cash Account

No petty cash account has been in operation during 2024-25.

Review of Staff Salaries

In examining the Council's payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the requirements of HMRC legislation and the deduction and payment over of income tax and NI contributions. We note Council's approval for implementation of the 2024-25 national pay award which was applied to the December 2024 salary payment. We have consequently: -

- Checked and agreed the Clerk's monthly gross pay for a sample of two months during the year (September and December 2024) with the national 2024-25 pay award paid in the latter month together with arrears backdated to 1st April 2024;
- Ensured that Income Tax codes and National Insurance Tables are being applied correctly;
- Noted that the Clerk contributes to the NEST pension scheme; and
- Ensured that payments to HMRC and NEST are made appropriately each month.

Conclusions

We are pleased to record that the procedures in place for the determination and physical payment of the Clerk's salary continue to operate soundly.

Fixed Asset Register

The Practitioner's Guide requires all Councils to maintain a comprehensive register of all assets owned and leased by the Council. We are pleased to note the continued existence of an appropriate register with the new Council asset acquisition during the financial year added to the register.

Conclusions

No matters of concern have been identified in this review area this year.

Investments and Loans

The Council has no "investments" in place currently, all funds at the financial year-end being held in the single Unity bank account. No loans are in place either repayable by, or to the

Council. We have noted previously the development and adoption of a formal Investment Policy, the content of which we have reviewed and consider that it remains appropriate for the Council's present requirements.

Statement of Accounts and AGAR

The Accounts and Audit Arrangements require councils to submit their annual Accounts in the form of a summarised financial statement in the AGAR. We are again pleased to note that the Clerk has prepared a more detailed Statement of Accounts for the year adjusting the cashbook values accordingly to reflect the few debtors and creditors existing at the financial year-end, full detail of which is reported accordingly in the detailed Statement of accounts. We have agreed the entries recorded in the detailed Statement of Accounts to the cashbook values as adjusted by the disclosed year-end debtors and creditors and then transferred to the AGAR at Section 2.

Conclusions

Based on the satisfactory conclusions drawn from our review programme for the year, we have duly signed off the IA Certificate in the year's AGAR assigning positive assurances in each relevant area.

Rec. No.	Recommendation	Response
Review of Corporate Governance		
R1	The adopted Financial Regulations (Para 5.6) should be revised to reflect a consistent value of £30,000 for formal tender action as recorded in the extant Standing Orders.	

Annual Internal Audit Report 2024/25

Pucklechurch Parish Council

www.pucklechurchparishcouncil.gov.uk

During the financial year ended 31 March 2025, 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 2024/25 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	N/A	Applicable	
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
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 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")			✓
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 2024-25 AGAR period, were public rights in relation to the 2023-24 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 2023/24 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

Date(s) internal audit undertaken

07/03/2025

24/04/2025

Name of person who carried out the internal audit

S J Pollard for Auditing Solutions Ltd

Signature of person who carried out the internal audit

Date

27/04/2025

*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 2024/25

We acknowledge as the members of:

Pucklechurch Parish council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2025, 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 took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.			<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>

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

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

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

<https://www.pucklechurchparishcouncil.gov.uk> WEBSITE

Section 2 – Accounting Statements 2024/25 for

PUCKLECHURCH PARISH COUNCIL

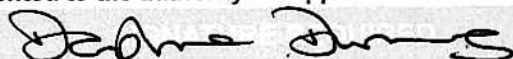
	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	135,014	137,989	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	96,896	121,896	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	13,955	118,227	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	29,323	33,663	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	78,553	100,874	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	137,989	243,575	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).

8. Total value of cash and short term investments	134,805	244,039	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	161,246	171,457	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			✓	The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2025 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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



Date

23/04/2025

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

21/05/2025

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Report to Pucklechurch Parish Council

Title: Intermediate Audit 2024_25

Author: Daphne Dunning

Status of the report: For information.

1. Proposal.

As income is over £200,000 in 2024, Pucklechurch parish council will be subject to an intermediate level review (income and expenditure less than £500,000).

2. Detail.

In addition to

- Fully completed AGAR Form 3
- A copy of the notice for the exercise of public rights
- Bank reconciliation using the excel template.
- Full explanation of quantified significant variances for each box 2 to 6, 9 and 10 (where there is an increase or decrease, where the % increase or decrease is greater than 15%) using the excel template.
- Minuted confirmation each year that there are no conflicts of interest.

The Intermediate level review procedures require:

- Copy of bank statements for all bank accounts held clearly showing the balance as at 31 March 2025 to support the figures used in year-end bank reconciliation.
- Copy of budget for the 2024-25 financial year and minutes of meeting where budget was approved (minutes prior to 31 March 2024).
- Copy of reports and minutes supporting budget setting for the 2024-25 financial year in line with p5.28 of the Practitioners Guide which sets out the key stages to the budget process. Please ensure the documents you provide support the budget setting and consider details such as the level of general reserves, precept submission, the relevant approvals, and details of forecast income and expenditure for the 2024/25 period.
- A copy of the minutes of the next meeting after the year end either April 2025 or May 2025 if no meeting in April.
- Copies of minutes for April 2024, September 2024 and March 2025 showing income and expenditure powers have been properly identified.
- Evidence that the smaller authority has complied with the criteria for general power of competence where a general power of competence is held.
- Copy of the minute resolving the adoption of the general power of competence.
- Evidence that at least two thirds of the total number of members had been elected at the date of adoption.
- Evidence that the clerk held either the CiLCA/CHelp/CHEiLCA/level 1 foundation degree in CEG at the date of adoption.

If applicable:

- Reconciliation of boxes 7 and 8 (if there is a difference and you are preparing accounts on an income and expenditure basis) using the excel template.
- If your prior year figures have changed to those declared for the year ended 31 March 2024 please provide a quantified explanation using the excel template.
- If the smaller authority has answered 'No' to any of the assertions in the AGS, a detailed explanation is provided. (The explanation must also be published with the AGAR).
- If the Internal Auditor has answered 'No'/'N/a'/'Not covered' to any objectives on the Annual Internal Audit Report please provide an explanation. In addition if the Internal Auditor has referred to a separate report please provide a copy.
- If we raised any matters on conclusion of the 2023/24 review please explain what action has been taken.

Report to Pucklechurch Parish Council

3. Recommendations.

All additional work has been undertaken and will be submitted to external auditors once AGAR approved.

4. Implications for the council

Environmental: none

Financial: Reputation and importance of complying with proper practice

Legal: Reputation and importance of complying with legislation

Crime and disorder: none

WHAT DO I NEED TO SUBMIT?

All Smaller Authorities subject to a limited assurance review - 5% and Intermediate Level Review (income and expenditure less than £500,000) Page 1 of 2

- ❑ Fully completed AGAR Form 3 or AGAR Form 3PM if a parish meeting
- ❑ A copy of the notice for the exercise of public rights
- ❑ Bank reconciliation using the excel template.
- ❑ Full explanation of quantified significant variances for each box 2 to 6, 9 and 10 (where there is an increase or decrease, where the % increase or decrease is greater than 15%) using the excel template.
- ❑ We will require confirmation each year that there are no conflicts of interest. Please ensure this is discussed at a meeting and minuted and evidenced on the form.
- ❑ If there has been a change in the main contact and/or chair please provide up-to-date contact details.
- ❑ Intermediate level review procedures, please provide:
 - ❑ Copy of bank statements for all bank accounts held clearly showing the balance as at 31 March 2025 to support the figures used in year-end bank reconciliation;
 - ❑ Copy of budget for the 2024-25 financial year and minutes of meeting where budget was approved (minutes prior to 31 March 2024).
 - ❑ Copy of reports and minutes supporting budget setting for the 2024-25 financial year. Please refer to paragraph 5.28 of the Practitioners Guide which sets out the key stages to the budget process. Please ensure the documents you provide support the budget setting and consider details such as the level of general reserves, precept submission, the relevant approvals, and details of forecast income and expenditure for the 2024/25 period.
 - ❑ A copy of the minutes of the next meeting after the year end either April 2025 or May 2025 if no meeting in April.
 - ❑ Copies of minutes for April 2024, September 2024 and March 2025 showing income and expenditure powers have been properly identified.
 - ❑ Evidence that the smaller authority has complied with the criteria for general power of competence where a general power of competence is held.
 - ❑ Copy of the minute resolving the adoption of the general power of competence;
 - ❑ Evidence that at least two thirds of the total number of members had been elected at the date of adoption;
 - ❑ Evidence that the clerk held either the CiLCA/CHelp/CHEiLCA/level 1 foundation degree in CEG at the date of adoption; and
 - ❑ Where the above qualifications were gained before April 2012, evidence that the clerk held the CiLCA Section L07 GPC in Isolation module certificate at the date of adoption.

Note if the current clerk does not hold the qualification this would be ok if they have not had to renew adoption since the new clerk has been in post.

(Cont'd)

IDEAS | PEOPLE | TRUST



Report to Pucklechurch Parish Council

If applicable:

- ❑ Reconciliation of boxes 7 and 8 (if there is a difference and you are preparing accounts on an income and expenditure basis) using the excel template
- ❑ If your declaration in respect of trust funds has changed from the prior year please provide an explanation.
- ❑ If your prior year figures have changed to those declared for the year ended 31 March 2024 please provide a quantified explanation using the excel template.
- ❑ If the smaller authority has answered 'No' to any of the assertions in the AGS, a detailed explanation is provided. (The explanation must also be published with the AGAR).
- ❑ If the Internal Auditor has answered 'No'/'N/a'/'Not covered' to any objectives on the Annual Internal Audit Report please provide an explanation. In addition if the Internal Auditor has referred to a separate report please provide a copy.
- ❑ If we raised any matters on conclusion of the 2023/24 review please explain what action has been taken.

(Example documents available for those in Blue - see under Documents to Submit and Example Documents on the extranet.)

Bank reconciliation - Template

This reconciliation should include all bank and building society accounts, including short term investment accounts. It must agree to Box 8 in the column headed "Year ending 31 March 20XX" in the Accounting Statements of the AGA. It must also agree to Box 7 where the accounts are prepared on a receipts and payments basis. Please complete the highlighted boxes. Any unpresented cheques should be entered as negative figures.

Name of smaller authority: **PUCKLECHURCH PARISH COUNCIL**

County area (local councils and parish meetings only): **AVON**

Financial year ending 31 March 2025

Prepared by (Name and Role): **Daphne Dunning Clerk and Responsible Financial Officer**

Date: **17/04/2025**

	£	£
Balance per bank statements as at 31/3/25		
Unity Trust	244,038.85	244,038.85
Petty cash float (if applicable)		-
Less: any unpresented cheques as at 31/3/25 (enter these as negative numbers)	0.00	-
Add: any un-banked cash as at 31/3/25	-	-
Net balances as at 31/3/25		244,038.85

	2024	2025
	£	£
Box 7: Balances carried forward	137,989	243,575
Deduct: Debtors (enter these as negative numbers)		
VAT	(5,576.68)	(1,558.16)
	(5,576.68)	(1,558.16)
Deduct: Payments made in advance (prepayments) (enter these as negative numbers)		
	0.00	0.00
Total deductions	(5,576.68)	(1,558.16)
Add:		
Creditors (must not include community infrastructure levy (CIL) receipts)		
C Hall	180.00	180.00
A S Hall & Son	504.00	612.00
NEST	138.64	134.42
HMRC	727.71	676.14
Pucklechurch News	415.00	
ALCA	32.00	
BT	35.94	39.73
Dodington Parish council	20.00	20.00
	2,033.29	1,662.29
Add:		
Receipts in advance (must not include deferred grants/loans received)		
Plot 18a	20.00	
Plot 3	20.00	20.00
Plot 19a	20.00	
Plot 15	20.00	20.00
Plot 4	20.00	
Plot 20	20.00	20.00
Plot 9a	20.00	
Plot 10	20.00	20.00
Plot 19b	20.00	
Plot 21b	20.00	
Plot 11	20.00	
Plot 9b	20.00	20.00
Plot 5a	20.00	20.00
Plot 7	20.00	
Plot 6b	20.00	
Plot 17	20.00	
Plot 12	20.00	
Plot 21c	20.00	20.00
Plot 18a		20.00
Plot 6a		20.00
Plot 1		20.00
SW Springer Spaniel event		100.00
Plot 13		20.00
Plot 23		20.00
Plot 18b		20.00
	360.00	360.00
Total additions	2,393.29	2,022.29
Box 8: Total cash and short term investments	134,805	244,039

Debtors

2023/24

5576.68

2024/25

1558.16

Use the table below to breakdown your explanation

2023/24	£	2024/25	£	Difference	Explanation (Ensure each explanation is quantified)
(5,576.68)		(1,558.16)		4018.52	already claimed £8419.35 VAT for April - December 2024. £1558.16 is remaining balance for January - March 2025
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
Total	-5576.68	-1558.16		4018.52	

Enter more lines as appropriate

Creditors

2023/24 2393.29 2024/25 0
2022.29

Use the table below to breakdown your explanation

2023/24	£	2024/25	£	Difference	Explanation (Ensure each explanation is quantified)
180.00		180.00		0	
504.00		612.00		108	increase in fees to maintain Shortwood play area
138.64		134.42		-4.22	Pension
727.71		676.14		-51.57	HMRC
415.00		-		-415	All invoices for 24_25 paid
32.00		-		-32	no outstanding training invoices 24_25
35.94		39.73		3.79	increased cost of broadband
0		20.00		20	room hire owing in 24_25
				0	
				0	
				0	
				0	
				0	
				0	
Total	2033.29	1662.29		-371	

Enter more lines as appropriate

Accounting statements 2024-25

By completing this box, the figures will pull through to the relevant tabs of the workbook to assist you in reporting on the significant variances

	Year ending		Variance £	Variance %	Notes and guidance	Explanation required
	31-Mar-24	31-Mar-25				
1. Balances brought forward	135,014.00	137,989.00			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.	
2. (+) Precept or Rates and Levies	96,896.00	121,896.00	25000	26%	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	Please explain within the relevant tab
3. (+) Total other receipts	13,955.00	118,227.00	104272	747%	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	Please explain within the relevant tab
4. (-) Staff costs	29,323.00	33,663.00	4340	15%	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.	No explanation required
5. (-) Loan interest/capital repayments	-	-	0	0%	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.	No explanation required
6. (-) All other payments	78,553.00	109,874.00	22321	28%	Total expenditure of payments of capital and interest made during the year on the authority's borrowings (if any).	Please explain within the relevant tab
7. (=) Balances carried forward	137,989.00	243,575.00			Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).	Please explain in the Reserves tab
8. Total value of cash and short term investments	Bal c/f checker 134,805.00	Bal c/f checker 244,039.00			The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March - to agree with bank reconciliation.	
9. Total fixed assets plus long term investments and assets	161,246.00	171,457.00	10211	6%	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.	No explanation required
10. Total borrowings	-	-	0	0%	The outstanding capital balances as at 31 March of all loans from third parties (including PWLB).	No explanation required

Precept or rates and levies

2023/24

96896

2024/25

121896

Difference

25000

% Change

26%

Yes explain

Use the table below to breakdown your explanation

2023/24	£	2024/25	£	Difference	Explanation (Ensure each explanation is quantified)
					Expenditure
£28,025.00		£31,710.00		3685	salaries Post regraded SCP 24-28. Clerk appointed to SCP26 (18.10) from SCP 23 (16.67). Anticipated increase over year £2639. Anticipated annual pay rise £1046
£2,500.00		£4,000.00		1500	Ground maintenance increase in costs
£240.00		£2,000.00		1760	Defibrillator maintenance Required replacement of cabinet
£0.00		£1,000.00		1000	election costs reserves for next elections
£2,600.00		£5,000.00		2400	play area refurbishments increase in refurbishment requirements
£0.00		£5,000.00		5000	St Aldams garages driveway Funds required for maintenance
£0.00		£5,000.00		5000	Woodland Increased costs of Ash die back
£0.00		£5,000.00		5000	Local climate and nature action plan Funds to take actions on nature
176035		175730		-305	All other expenditure as per budget calaculations
-112503.95		-112543.95		-40	Difference in income
				0	
96896.05		121896.05		25000	

Other receipts

2023/24 13955 2024/25 118227

Difference 104272

% Change 747% Yes explain

Use the table below to breakdown your explanation

(consider any fixed assets that have been sold and ensure reflected in explanation in box 9 fixed assets)

Please ensure you complete the value for both years, please do not provide the movement only.

2023/24 £	2024/25 £	Difference	Explanation (Ensure each explanation is quantified)
406.87	352.47	- 54.40	Interest
2050	2150	100	Cemetery
590	600	10	Allotments
845	1095	250	Rec Hire
7	5	-2	Hall/Scout rent
92.95	92.95	0	Wayleave
2060.76	1337.65	-723.11	CIL
0	104528.17	104528.17	S106 monies
0	500	500	Compensation
7592	7566	-26	Neighbourhood plan grant
310.50	0	-310.5	Insurance claim
		0	
		0	
		0	
Total	13955.08	118227.24	104272.16

All other payments

2023/24 78553 2024/25 100874

Difference 22321
% Change 28% Yes explain

Use the table below to breakdown your explanation

(consider any fixed assets that have been purchased and reflect in explanation in box 9 fixed assets)

Please ensure you complete the value for both years, please do not provide the movement only.

2023/24	£	2024/25	£	Difference	Explanation (Ensure each explanation is quantified)	Is this purchase an asset and reflected in Box 9
				0		
328		402		73.58	home working/expenses	
148		196		47.81	Payroll Administration	
101		110		8.75	Bank fees	
900		920		20	Audit Fees	
12101		8555		-3545.93	Consultancy fees	
3910		0		-3909.5	Election costs	
736		785		48.53	Insurance	
202		403		201.35	Print/Stationery/post	
264		397		133.13	Broadband	
1592		1509		-83	Pucklechurch News	
933		984		50.71	office equipment & Software	
1066		1381		314.56	Subscriptions	
134		143		8.95	Telephone	
204		290		86.5	Training	
11130		10078		-1052.35	Dog bins/ waste / litter	
360		360		0	Rent Shortwood	
1178		157		-1021.09	Defibs	
48		70		22	Room Hire	
7430		8727		1297.26	Donations	
647		420		-227.17	Electricity defibs and lights	
6680		6954		274.54	Ground Maintenance	
6285		7469		1184.25	Grass cutting / gardening	
3676		7367		3691.13	Play area maintenance	
0		2000		2000	Legal fees	
18500		18513		12.5	Maintenance contract	
		5213		5213.39	Noticeboards S106	yes
0		17472		17471.5	Play equipment s106	yes
Total	78553	100874		22321		

Reserves

Box 7

243575 Precept

121896

	£	£	£
Earmarked reserves:			
CIL	£1,167.00		
Play equipment Reserve	£50,000.00		
Neighbourhood Plan	£2,969.44		
Village hall project	£5,000.00		
reserve			
Woodland/ tree/ash die	£4,672.50		
back			
Professional /legal fees	£4,000.00		
Financial contingency	£45,000.00		
Parkfield turning circle	£12,500.00		
Sports Project S106	£87,273.71		
Environmental monies	£500.00		
St Aldams active play	£20,000.00		
project			
Scouts hut	£5,000.00		
Parkfield play area	£2,372.00		
		240454.65	
General reserve	3120.07		
		3120.07	
Total reserves (must agree to Box 7)			243575



PUCKLECHURCH PARISH COUNCIL

ACCOUNTS FOR YEAR ENDING 31ST MARCH 2025

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31ST MARCH 2025

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Copies of bank statements at year end	18
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**PUCKLECHURCH PARISH COUNCIL INFORMATION FOR THE YEAR ENDING 31ST
MARCH 2025**

COUNCILLORS

Chair

Cllr. Gail Boyle

Vice chair

Cllr. Lynne English (resigned 11th April 2024)

Cllr. Richard Dunning (elected 15th May 24)

Cllr Mike Pibworth

Cllr Andy Hemmings

Cllr Tina Symons

Cllr Jon Bailey (resigned 14th January 2025)

Cllr Jayne Hawkins

Cllr Dean Freestone

Cllr Helen Parker (co-opted 21st August 2024)

Cllr Su Reid (co-opted 19th February 2025)

Clerk and Responsible Financial Officer

Daphne Dunning

PUCKLECHURCH PARISH COUNCIL INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

Table 1 Financial account for year ending 31st March 2025

	2025		2024	
Income	£	£	£	£
Precept	121896		96896	
Interest Received	352.47		406.87	
Grants	0		0	
Cemetery	2150		2050	
Allotments	600		590	
Rec Hire	1095		845	
Hall/Scout rent	5		7	
Wayleave	92.95		92.95	
CIL	1337.65		2060.76	
S106 monies	104528.17		0	
Donation	0		0	
Compensation	500		0	
Neighbourhood plan grant	7566		7592	
Insurance claim	0		310.50	
		240123		110851
Expenditure	£	£	£	£
Staff Costs	33663		29323	
home working/expenses	402		328	
Payroll Administration	196		148	
Bank fees	110		101	
Audit Fees	920		900	
Consultancy fees	8555		12101	
Election costs	0		3910	
Insurance	785		736	
Print/Stationery/post	403		202	
Broadband	397		264	
Pucklechurch News	1509		1592	
office equipment & Software	984		933	
Subscriptions	1381		1066	
Telephone	143		134	
Training	290		204	
Dog bins/ waste / litter	10078		11130	
Rent Shortwood	360		360	
Defibs	157		1178	
Room Hire	70		48	
Planned / capitol work	0		0	
Donations	8727		7430	
Electricity defibs and lights	420		647	
Ground Maintenance	6954		6680	
Grass cutting / gardening	7469		6285	
Play area maintenance	7367		3676	
Legal	2000		0	
Maintenance contract	18513		18500	

Noticeboards S106	5213		
Play equipment s106	17472		0
		<u>134537</u>	<u>107876</u>
SURPLUS (DEFICIT) FOR THE YEAR		105587	2975
PUCKLECHURCH PARISH COUNCIL BALANCE SHEET AS AT 31.03.25			
	2025		2024
CURRENT ASSETS	£		£
NatWest current account	0		62649.73
NatWest savings account	0		30687.25
Unity Bank	244038.85		41468.38
Debtors	1558.16		5576.68
	<u>245597.01</u>		<u>140382.04</u>
CURRENT LIABILITIES (Creditors)			
Amounts falling due within one year	2022		2393
CURRENT NET ASSETS		243575	137989
TOTAL ASSETS LESS CURRENT LIABILITIES			
REPRESENTED BY			
Income & Expenditure a/c Bal, B/fwd	137989		135014
Add surplus (Deficit) for 24/25	105587		2975
	<u>243575</u>		<u>137989</u>
RESERVES			
Earmarked reserves	240458		133216
Income and Expenditure account	3117		4773
	<u>243575</u>		<u>137989</u>

These statements of accounts represent fairly the financial position of the Council as at 31 March 2025 and reflects its income and expenditure for the year

The accounts have been approved by the Council on 21st May 2025

Cllr Gail Boyle
Chair

Date: 21/05/25

Daphne Dunning
Responsible Financial Officer

Date:
21/05/25

PUCKLECHURCH PARISH COUNCIL BANK RECONCILIATION

Table 2 Bank reconciliation to 31st March 2025

Name of smaller
authority:

PUCKLECHURCH PARISH COUNCIL

County area (local councils and parish
meetings only):

AVON

Financial year ending 31 March 2025

Prepared by (Name and
Role):

Daphne Dunning Clerk and Responsible Financial Officer

Date:

17/04/2025

	£	£
Balance per bank statements as at 31/3/25		
Unity Trust	<u>244,038.85</u>	244,038.85
Petty cash float (if applicable)		-
Less: any unpresented cheques as at 31/3/25 (enter these as negative numbers)	<u>0.00</u>	-
Add: any un-banked cash as at 31/3/25	<u>-</u>	-
Net balances as at 31/3/25		<u><u>244,038.85</u></u>

What is the figure in Box 8 in the Accounting
Statement?

244,039

Does the bank reconciliation above agree to
Box 8?

Yes

RECONCILIATION BETWEEN BOX 7 AND BOX 8 IN SECTION 2

Table 3 reconciliation between box 7 and box 8 in section 2

				2024		2025	
				£	£	£	£
Box 7:	Balances carried forward				137,989		243,575
Deduct:	Debtors (enter these as negative numbers)						
	VAT			(5,576.68)		(1,558.16)	
				(5,576.68)		(1,558.16)	
Deduct:	Payments made in advance						
	(prepayments) (enter these as negative numbers)						
				0.00		0.00	
				-		-	
Total deductions					(5,576.68)		(1,558.16)
Add:							
	C Hall			180.00		180.00	
	A S Hall & Son			504.00		612.00	
	NEST			138.64		134.42	
	HMRC			727.71		676.14	
	Pucklechurch News			415.00			
	ALCA			32.00			
	BT			35.94		39.73	
	Dodington Parish council					20.00	
				2,033.29		1,662.29	
Add:							
	Plot 18a			20.00			
	Plot 3			20.00		20.00	
	Plot 19a			20.00			
	Plot 15			20.00		20.00	

	Plot 4			20.00			
	Plot 20			20.00		20.00	
	Plot 9a			20.00			
	Plot 10			20.00		20.00	
	Plot 19b			20.00			
	Plot 21b			20.00			
	Plot 11			20.00			
	Plot 9b			20.00		20.00	
	Plot 5a			20.00		20.00	
	Plot 7			20.00			
	Plot 6b			20.00			
	Plot 17			20.00			
	Plot 12			20.00			
	Plot 21c			20.00		20.00	
	Plot 18a					20.00	
	Plot 6a					20.00	
	Plot 1					20.00	
	SW Springer Spaniel event					100.00	
	Plot 13					20.00	
	Plot 23					20.00	
	Plot 18b					20.00	
				360.00		360.00	
Total additions					2,393.29		2,022.29
Box 8: Total cash and short term investments					134,805		244,039

EXPLANATION OF VARIANCES

Table 4 Explanation of variances

	Year ending				Notes and guidance	Explanation required
	31-Mar-24	31-Mar-25	Variance £	Variance %	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.	
1. Balances brought forward	135,014.00	137,989.00			Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year	
2. (+) Precept or Rates and Levies	96,896.00	121,896.00	25000	26%	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	Please explain within the relevant tab
3. (+) Total other receipts	13,955.00	118,227.00	104272	747%	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.	Please explain within the relevant tab
4. (-) Staff costs	29,323.00	33,663.00	4340	15%	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.	No explanation required
5. (-) Loan interest/capital repayments	-	-	0	0%	Total expenditure of payments of capital and interest made during the year on the authority's borrowings (if any).	No explanation required
6. (-) All other payments	78,553.00	100,874.00	22321	28%	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).	Please explain within the relevant tab
7. (=) Balances carried forward	137,989.00	243,575.00			Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).	Please explain in the Reserves tab
	Bal c/f checker	Bal c/f checker				
8. Total value of cash and short	134,805.00	244,039.00			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.	

term investments						
9. Total fixed assets plus long term investments and assets	161,246.00	171,457.00	10211	6%	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.	No explanation required
10. Total borrowings	-	-	0	0%	The outstanding capital balances as at 31 March of all loans from third parties (including PWLB).	No explanation required

Precept

Table 5 Box 2 Precept

Precept or rates and levies

2023/24	96896	2024/25	121896
		Difference	25000
		% Change	26%

Yes explain

Use the table below to breakdown your explanation

2023/24 £	2024/25 £	Difference	Explanation (Ensure each explanation is quantified)	
			Expenditure	
£28,025.00	£31,710.00	3685	salaries	Post regraded SCP 24-28. Clerk appointed to SCP26 (18.10) from SCP 23 (16.67). Anticipated increase over year £2639. Anticipated annual pay rise £1046
£2,500.00	£4,000.00	1500	Ground maintenance	increase in costs
£240.00	£2,000.00	1760	Defibrillator maintenance	Required replacement of cabinet
£0.00	£1,000.00	1000	election costs	reserves for next elections
£2,600.00	£5,000.00	2400	play area refurbishments	increase in refurbishment requirements
£0.00	£5,000.00	5000	St Aldams garages driveway	Funds required for maintenance
£0.00	£5,000.00	5000	Woodland	Increased costs of Ash die back
£0.00	£5,000.00	5000	Local climate and nature action plan	Funds to take actions on nature
176035	175730	-305	All other expenditure as per budget calculations	
-	-			
112503.95	112543.95	-40	Difference in income	
		0		
Total	96896.05	121896.05	25000	

Receipts

Table 6 Box 3 receipts

Other receipts

2023/24	13955	2024/25	118227
		Difference	104272
		% Change	747%

Yes explain

Use the table below to breakdown your explanation

(consider any fixed assets that have been sold and ensure reflected in explanation in box 9 fixed assets)

Please ensure you complete the value for both years, please do not provide the movement only.

2023/24 £	2024/25 £	Difference	Explanation (Ensure each explanation is quantified)
406.87	352.47	- 54.40	Interest
2050	2150	100	Cemetery
590	600	10	Allotments
845	1095	250	Rec Hire
7	5	-2	Hall/Scout rent
92.95	92.95	0	Wayleave
2060.76	1337.65	-723.11	CIL
0	104528.17	104528.17	S106 monies
0	500	500	Compensation
7592	7566	-26	Neighbourhood plan grant
310.50	0	-310.5	Insurance claim
		0	
		0	
		0	
Total			
13955.08	118227.24	104272.16	

All other payments

Table 7 Box 6 All other payments

All other payments

2023/24 78553 2024/25 100874

Difference	22321
% Change	28%

Yes explain

Use the table below to breakdown your explanation

(consider any fixed assets that have been purchased and reflect in explanation in box 9 fixed assets)

Please ensure you complete the value for both years, please do not provide the movement only.

2023/24 £	2024/25 £	Difference	Explanation (Ensure each explanation is quantified)	Is this purchase an asset and reflected in Box 9
		0		
328	402	73.58	home working/expenses	
148	196	47.81	Payroll Administration	
101	110	8.75	Bank fees	
900	920	20	Audit Fees	
12101	8555	-3545.93	Consultancy fees	
3910	0	-3909.5	Election costs	
736	785	48.53	Insurance	
202	403	201.35	Print/Stationery/post	
264	397	133.13	Broadband	
1592	1509	-83	Pucklechurch News	
933	984	50.71	office equipment & Software	
1066	1381	314.56	Subscriptions	
134	143	8.95	Telephone	
204	290	86.5	Training	
11130	10078	-1052.35	Dog bins/ waste / litter	
360	360	0	Rent Shortwood	
1178	157	-1021.09	Defibs	
48	70	22	Room Hire	
7430	8727	1297.26	Donations	
647	420	-227.17	Electricity defibs and lights	
6680	6954	274.54	Ground Maintenance	
6285	7469	1184.25	Grass cutting / gardening	
3676	7367	3691.13	Play area maintenance	
0	2000	2000	Legal fees	
18500	18513	12.5	Maintenance contract	
	5213	5213.39	Noticeboards S106	yes
0	17472	17471.5	Play equipment s106	yes
Total	78553	100874	22321	

Reserves

Table 7 Reserves

<u>Reserves</u>					
Box 7	243575	Precept	121896		
			£	£	£
Earmarked reserves:					
	CIL		1,167.00		
	Play equipment Reserve		50,000.00		
	Neighbourhood Plan		2,969.44		
	Village hall project reserve		5,000.00		
	Woodland/ tree/ash die back		4,672.50		
	Professional /legal fees		4,000.00		
	Financial contingency		45,000.00		
	Parkfield turning circle		12,500.00		
	Sports Project S106		87,273.71		
	Environmental monies		500.00		
	St Aldams active play project		20,000.00		
	Scouts hut		5,000.00		
	Parkfield play area		2,372.00		
				240454.65	
General reserve			3,120.07		
				3120.07	
Total reserves (must agree to Box 7)					243575

PUCKLECHURCH PARISH COUNCILLOR ATTENDANCE AT MEETING BETWEEN 01/04/24 – 31/03/25

Table 10: councillor attendance 2024-2025

Date	Cllr G Boyle	Cllr L English	Cllr M Pibworth	Cllr R Dunning	Cllr H Parker	Cllr A Hemmings	Cllr T Symons	Cllr J Bailey	Cllr D Freestone	Cllr J Hawkins	Cllr S Reid
10/04/24	<i>In attendance</i>	<i>In attendance</i>	Apologies	<i>In attendance</i>	Not a councillor	<i>Apologies</i>	Absent	<i>In attendance</i>	<i>Apologies</i>	<i>Apologies</i>	<i>Not a councillor</i>
15/05/24	<i>In attendance</i>	<i>Not a councillor</i>	<i>In attendance</i>	<i>In attendance</i>	Not a councillor	<i>In attendance</i>	<i>In attendance</i>	<i>In attendance</i>	<i>In attendance</i>	<i>Apologies</i>	<i>Not a councillor</i>
19/06/24	<i>In attendance</i>	<i>Not a councillor</i>	<i>In attendance</i>	<i>In attendance</i>	Not a councillor	<i>In attendance</i>	<i>In attendance</i>	<i>In attendance</i>	<i>In attendance</i>	<i>In attendance</i>	<i>Not a councillor</i>
17/07/24	<i>In attendance</i>	<i>Not a councillor</i>	<i>In attendance</i>	<i>In attendance</i>	Not a councillor	<i>In attendance</i>	<i>In attendance</i>	<i>Apologies</i>	<i>In attendance</i>	<i>Apologies</i>	<i>Not a councillor</i>
26/07/24	<i>In attendance</i>	<i>Not a councillor</i>	apologies	<i>In attendance</i>	Not a councillor	<i>Apologies</i>	<i>Apologies</i>	<i>Apologies</i>	<i>In attendance</i>	<i>Apologies</i>	<i>Not a councillor</i>
07/08/24	<i>In attendance</i>	<i>Not a councillor</i>	<i>In attendance</i>	<i>In attendance</i>	Not a councillor	<i>In attendance</i>	<i>In attendance</i>	<i>In attendance</i>	<i>In attendance</i>	<i>In attendance</i>	<i>Not a councillor</i>
21/08/24	<i>In attendance</i>	<i>Not a councillor</i>	<i>Apologies</i>	<i>In attendance</i>	Not a councillor	<i>In attendance</i>	<i>In attendance</i>	<i>In attendance</i>	<i>Apologies</i>	<i>Apologies</i>	<i>Not a councillor</i>
18/09/24	<i>In attendance</i>	<i>Not a councillor</i>	<i>In attendance</i>	<i>In attendance</i>	<i>In attendance</i>	<i>In attendance</i>	<i>Apologies</i>	<i>Apologies</i>	<i>In attendance</i>	<i>In attendance</i>	<i>Not a councillor</i>
16/10/24	<i>In attendance</i>	<i>Not a councillor</i>	<i>Apologies</i>	<i>In attendance</i>	<i>In attendance</i>	<i>In attendance</i>	<i>In attendance</i>	<i>In attendance</i>	<i>In attendance</i>	<i>In attendance</i>	<i>Not a councillor</i>
20/11/24	<i>In attendance</i>	<i>Not a councillor</i>	<i>In attendance</i>	<i>Apologies</i>	<i>In attendance</i>	<i>In attendance</i>	<i>In attendance</i>	Absent	<i>In attendance</i>	<i>In attendance</i>	<i>Not a councillor</i>
18/12/24	<i>In attendance</i>	<i>Not a councillor</i>	<i>In attendance</i>	<i>In attendance</i>	<i>Apologies</i>	<i>Apologies</i>	<i>In attendance</i>	<i>Apologies</i>	<i>In attendance</i>	<i>Apologies</i>	<i>Not a councillor</i>
15/01/25	<i>In attendance</i>	<i>Not a councillor</i>	<i>Apologies</i>	<i>In attendance</i>	<i>In attendance</i>	<i>In attendance</i>	<i>In attendance</i>	Not a councillor	<i>In attendance</i>	<i>In attendance</i>	<i>Not a councillor</i>
19/02/25	<i>In attendance</i>	<i>Not a councillor</i>	<i>In attendance</i>	<i>In attendance</i>	<i>In attendance</i>	<i>In attendance</i>	<i>Apologies</i>	Not a councillor	<i>In attendance</i>	<i>Apologies</i>	<i>Not a councillor</i>
19/03/25	<i>In attendance</i>	<i>Not a councillor</i>	<i>In attendance</i>	<i>In attendance</i>	<i>In attendance</i>	<i>In attendance</i>	<i>Apologies</i>	Not a councillor	<i>In attendance</i>	<i>In attendance</i>	<i>In attendance</i>

GENERAL INFORMATION FOR 2024-2025

Interest and investment interest

	2024	2025
	£	£
Interest income – general funds	406.87	352.47

Tenancies

During the year the Council did not hold any tenancies

Publicity

Under section 5 of the Local Government Act 1986 the council did not incur any expenditure for publicity.

Pension

	2024	2025
	£	£
Contributions made on behalf of employees	602.98	714.47

Freedom of information

The Council received one request under the freedom of information for the period 01/04/24 – 31/03/25.

Staffing Costs

The total staffing costs for the year amounted to £33662.59 (2024: £29323).

Crime and disorder

Pucklechurch Parish council has considered the impact of its functions and decisions on crime and disorder within the parish throughout the year.

Biodiversity

Pucklechurch parish council has continued to work towards conserving and enhancing the biodiversity of the Council's area including:

- Highlighting the impact on biodiversity in its responses to the Regulation 19 consultation on the South Gloucestershire Local Plan.
- Policies in support of biodiversity have been incorporated in the Pucklechurch neighbourhood plan.
- Continue working with allotment committee to encourage controls that promote and increase biodiversity.
- Continue to manage the burial ground to improve biodiversity.
- Ensuring environmentally friendly practices or low impact / nature positive practices are applied by anyone including contractors undertaking work on parish council land
- Encouraging residents and other organisations within the parish to engage in activities to enhance and promote biodiversity such as bulb planting.
- Continue to raise public awareness of biodiversity issues through the website and newsletters
- Work with South Gloucestershire Council to protect, promote and enhance biodiversity within the council area.

GRANTS AND DONATIONS FOR THE YEAR ENDING 31/03/25

Table 8 Breakdown of grants and donations as at 31/03/25

Pucklechurch Primary School	Grant towards Year 6 trip to Parliament	£250.00
Pucklechurch Community Association Sports Club	Grant towards TV to attract more members	£300.00
Tower playgroup	Grant towards insurance	£500.00
Pucklechurch Playgroup	Grant towards new play equipment	£477.46
Pucklechurch 1st Guides	Grant towards attendance at International jamboree	£500.00
Pucklechurch Revel	Grant towards banners, shelter and entertainment	£546.75
St Peters Hospice	Grant towards Advice line	£500.00
Citizens Advice South Gloucestershire	Grant towards outreach service at Cadbury Heath	£283.00
Pucklechurch cricket club	Grant towards training nets	£500.00
Green Community Travel	Grant towards IT equipment	£350.00

£4,207.21

BANK STATEMENTS AS AT YEAR END 31/03/25***Unity Trust account****Table 9 Unity Trust account as at 31/03/25*

31/03/2025	Fee	Manual Credit Handling Charge	£0.60	£0.00	£243,968.15
31/03/2025	Credit	Plot 21c	£0.00	£20.00	£243,988.15
31/03/2025	Credit	Plot 13	£0.00	£20.00	£244,008.15
31/03/2025	Credit	Plot 23	£0.00	£20.00	£244,028.15
31/03/2025	Credit	Plot 18b	£0.00	£20.00	£244,048.15
31/03/2025	Fee	Service Charge	£9.30	£0.00	£244,038.85

FIXED ASSETS OWNED BY PUCKLECHURCH PARISH COUNCIL AS AT 31.03.25

Table 10 list of fixed assets

Date Acquired	Description	Value at time of purchase	Value for Insurance purposes	Land	Allocated for agreed reserve	
11.12.1998	St Aldam's Drive land Received from HM Prison Services	1.00		1.00		
09.07.1968	Burial Ground Purchased from Vicarage	2150.00		2150.00		
17.07.1958	Parkfield Rank Land used for play area date and value taken from only Registration documents found on file	50.00		50.00		
18.08.1936	Recreation Field	945.00		945.00		
	Scout Hut (No deeds found)	1.00			Valued and insured by leaseholder Scouts Association	
	Village Hall (no deeds found)	1.00			Valued and insured by leaseholder Pucklechurch Community Association	
07.07.1980	Land Received from Secretary of Defence Eagle Crescent	1500.00		1500.00		
01.12.1895	Allotments & Woodlands (no deeds found)	1.00		1.00		
	2 planters		582.80			
	Bus shelter Abson Road O/S Church		5540.55			
	Bus shelter Oaktree Avenue South Side		5540.55			
	Bus shelter Abson Road O/S Village hall		5320.48			
	Bus shelter Oaktree Avenue North Side		5320.48			
	Bus shelter Shortwood Road		2640.89			
	Bus shelter Shortwood Road		2640.89			
	Bus shelter Main Road Shortwood		2640.89			
	Bus shelter Goldfinch Way		4913.50			
	Bus shelter Kestrel Drive/Merlin		4492.16			
	Community Defibrillator & Box Village hall		2286.60			
	Community Defibrillator & Box Village Café		2286.60			
	Community Defibrillator & box Pucklechurch Social Club		2286.60			

	Community Defibrillator, stand & box Eagle Crescent		3286.60			
01/10/2022	Community Defibrillator broken and removed from service		0.00			
	Community Defibrillator & Box Shortwood		2286.60			
	Community Defibrillator, stand & box Parkfield Rank		3286.60			
	Telephone Box purchased for £1.00		1.00			
	Play Equipment Shortwood see below		1.00			
	Play equipment St Aldams see below		1.00			
	Play equipment Recreation field see below		1.00			
	Play equipment Becket Court see below		1.00			
	Concrete shed		3700.34			
	Memorials Millennium stone		1.00			
	Safer surfaces (was insured for) and play equipment		25070.08			
22.01.15	Community Centre and Shortwood Noticeboards		0.00			
05.09.18	Tree seat Recreation ground		890.00			
27/08/2021	Playground signage		927.75			
20/09/2022	Eagle Crescent play equipment		62525.00			
19/10/2022	Replacement defibrillator Eagle Crescent		974.95			
19/12/2022	Signage Parkfield turning circle		240.00			
27/03/2023	HP laptop FQ4006NA and printer 7220 bundle		620.00			
09/05/2023	Dog bin Partridge Road		618.50			
22/05/2024	Single bay noticeboard Parkfield play area		1280.49			
22/05/2024	Single bay noticeboard Shortwood		1280.49			
22/05/2024	Double bay noticeboard community centre		2321.81			
18/07/2024	Accessible roundabout and safer surfacing		11000.00			

4649.00 166808.20

Total Assets

171457.20

Approved by council 2025

Name of Smaller authority: PUCKLECHURCH PARISH COUNCIL

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF
UNAUDITED ANNUAL GOVERNANCE &
ACCOUNTABILITY RETURN**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

**Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p>1. Date of announcement (a) 2nd June 2025</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2025, these documents will be available on reasonable notice by application to:</p> <p>(b) Daphne Dunning Clerk and Responsible Financial Officer Tel 07525 842 095 Email clerk@pucklechurchparishcouncil.gov.uk</p> <p>commencing on (c) Tuesday 3rd June 2025</p> <p>and ending on (d) Monday 14 July 2025</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• The opportunity to question the appointed auditor about the accounting records; and• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <p>BDO LLP Arcadia House Maritime Walk Ocean Village Southampton SO14 3TL ✉ councilaudits@bdo.co.uk</p> <p>5. This announcement is made by (e) Daphne Dunning Clerk and Responsible Financial Officer</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-14 July 2025 for 2024-25 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication [Local authority accounts: A guide to your rights](#) are available from the NAO website.

If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.



Pucklechurch Parish Council
25 Parkfield Rank
Parkfield Road
Pucklechurch
South Gloucestershire
BS16 9NR

Please ask for: Customer Service Centre
Tel: 01454 868004
Our ref: P25/01066/HH
(Please quote at all times)
Your ref:
Date: 6th May 2025

PLANNING APPLICATION

Dear Ms Dunning

LOCATION: 6 Bridge Road Mangotsfield South Gloucestershire BS16 9NG
DESCRIPTION: Removal of existing double roman profile roof tiles and replacement with slate tiles. Installation of 1no rooflight to the front elevation. (retrospective)
REFERENCE NO: P25/01066/HH

We have received details of an application submitted in respect of the above proposal.

The application documents should be viewed via your consultee in tray at <https://developments.southglos.gov.uk/online-applications/>. **All planning comments should be submitted through the consultee access facility, where you may also attach a separate document detailing your response.**

The Planning Authority has only a limited period of time within which to determine applications, and I should be grateful therefore, to receive any comments, which your Council may have on this proposal within 21 days of the date of this letter. Alternatively, any comments your Council may wish to make can be made online. In order to assist the Council in considering your response, I would be grateful if you could clearly state whether your response is either a formal objection to the proposal, no objection is raised, or you wish to make comments to be taken into account in determining the application. If no reply is received at this office within this period, the application will be considered by the Planning Authority on the assumption that your Council does not wish to make any comments.

Any comments received will be made available to members of the public and the applicant, including via the Council's website. If the application is referred to the Planning Committee, your comments will be summarised in the officer's report.

If this is a major application, you will find enclosed a Site Notice. In such a case I would be grateful if you could display the Notice on your Parish Notice Board.

If you have any questions regarding this letter, please initially contact the Customer Services Centre on the above number. For your information, the Case Officer for this application is Helen Turner

Yours faithfully

Technical Support Team Leader





Pucklechurch Parish Council
25 Parkfield Rank
Parkfield Road
Pucklechurch
South Gloucestershire
BS16 9NR

Please ask for: Customer Service Centre
Tel: 01454 868004
Our ref: P25/00996/HH
(Please quote at all times)
Your ref:
Date: 14th May 2025

PLANNING APPLICATION

Dear Ms Dunning

LOCATION: Meadow View 81 Westerleigh Road Pucklechurch South Gloucestershire BS16 9PU
DESCRIPTION: Demolition of existing garage. Erection of single storey outbuilding.
REFERENCE NO: P25/00996/HH

We have received details of an application submitted in respect of the above proposal.

The application documents should be viewed via your consultee in tray at <https://developments.southglos.gov.uk/online-applications/>. **All planning comments should be submitted through the consultee access facility, where you may also attach a separate document detailing your response.**

The Planning Authority has only a limited period of time within which to determine applications, and I should be grateful therefore, to receive any comments, which your Council may have on this proposal within 21 days of the date of this letter. Alternatively, any comments your Council may wish to make can be made online. In order to assist the Council in considering your response, I would be grateful if you could clearly state whether your response is either a formal objection to the proposal, no objection is raised, or you wish to make comments to be taken into account in determining the application. If no reply is received at this office within this period, the application will be considered by the Planning Authority on the assumption that your Council does not wish to make any comments.

Any comments received will be made available to members of the public and the applicant, including via the Council's website. If the application is referred to the Planning Committee, your comments will be summarised in the officer's report.

If this is a major application, you will find enclosed a Site Notice. In such a case I would be grateful if you could display the Notice on your Parish Notice Board.

If you have any questions regarding this letter, please initially contact the Customer Services Centre on the above number. For your information, the Case Officer for this application is Ben France

Yours faithfully

Technical Support Team Leader





Pucklechurch Parish Council
25 Parkfield Rank
Parkfield Road
Pucklechurch
South Gloucestershire
BS16 9NR

Please ask for: Customer Service Centre
Tel: 01454 868004
Our ref: P25/01115/F
(Please quote at all times)
Your ref:
Date: 15th May 2025

PLANNING APPLICATION

Dear Ms Dunning

LOCATION: Building At Hillcrest Abson Road Pucklechurch South Gloucestershire
DESCRIPTION: Erection of a single storey extension and associated works to facilitate change of use of a Light Industrial Forge/Barn to 1 no. self build dwelling (Class C3) as defined in the Town and Country Planning (Use Classes) Order 1987 (as amended) (amendment to approved scheme P22/05682/F).
REFERENCE NO: P25/01115/F

We have received details of an application submitted in respect of the above proposal.

As an adjoining parish this may be of interest to you. **As this is not a statutory consultation request the application will not appear in your consultee in tray.** The application documents may be viewed via the Planning web site at <http://developments.southglos.gov.uk/online-applications/>. If you wish to submit comments online please use the 'make a comment tab' by filling in the relevant boxes selecting commentor type Parish Council.

The Planning Authority has only a limited period of time within which to determine applications, and I should be grateful therefore, to receive any comments, which your Council may have on this proposal within 21 days of the date of this letter. In order to assist the Council in considering your response, I would be grateful if you could clearly state whether your response is either a formal objection to the proposal, no objection is raised, or you wish to make comments to be taken into account in determining the application. If no reply is received at this office within this period, the application will be considered by the Planning Authority on the assumption that your Council does not wish to make any comments.

Any comments received will be made available to members of the public and the applicant, including via the Council's website. If the application is referred to the Planning Committee, your comments will be summarised in the officer's report.

If this is a major application, you will find enclosed a Site Notice. In such a case I would be grateful if you could display the Notice on your Parish Notice Board.

If you have any questions regarding this letter, please initially contact the Customer Services Centre on the above number. For your information, the Case Officer for this application is Steffan Thomas

Yours faithfully

Strategic Planning, South Gloucestershire Council, Department For Place, PO Box 1954, Bristol, BS37 0DD
Telephone: 01454 868004 Email: planningapplications@southglos.gov.uk



Technical Support Team Leader



Strategic Planning, South Gloucestershire Council, Department For Place, PO Box 1954, Bristol, BS37 0DD
Telephone: 01454 868004 Email: planningapplications@southglos.gov.uk

PARADJ



Pucklechurch Parish Council
25 Parkfield Rank
Parkfield Road
Pucklechurch
South Gloucestershire
BS16 9NR

Please ask for: Customer Service Centre
Tel: 01454 868004
Our ref: P25/00599/HH
(Please quote at all times)
Your ref:
Date: 30th April 2025
Email: planningapps@southglos.gov.uk

TOWN AND COUNTRY PLANNING ACTS

Dear Sir/Madam

LOCATION: 20 HawkrIDGE Drive Pucklechurch South Gloucestershire BS16 9SL
DESCRIPTION: Erection of a single storey rear and side wrap around extension to form additional living accommodation.
REFERENCE NO: P25/00599/HH

With reference to your correspondence this is to inform you that this application has now been considered and the Councils decision is: Approve with Conditions.

The decision notice will be available on the Council's website at <https://www.southglos.gov.uk/environment-and-planning/search-planning-applications/>

.Alternatively please visit one of our one stop shop offices between 8.45 am to 5.00 pm (4.30 pm Fridays) where a member of staff will be happy to help you.

I must emphasise that this letter refers only to the planning application bearing the above reference number and not to any other proposal which may have been submitted on this site.

If you have any questions regarding this letter, please contact the Customer Services Centre, Tel: 01454 868004.

Yours faithfully

Technical Support Team Leader

Mrs Daphne Dunning Clerk to Pucklechurch
parish council
25 Parkfield Rank
Pucklechurch
BS16 9NR

Please ask for: Customer Service Centre
Tel: 01454 868004
Our ref: P24/02055/F
(Please quote at all times)
Your ref:
Date: 1st May 2025

NOTICE OF PLANNING DECISION

Dear Mrs Daphne Dunning Clerk to Pucklechurch parish council

LOCATION: Land Opposite Meadow View Shortwood Road Pucklechurch
South Gloucestershire

DESCRIPTION: Change of use of land to travellers site with the erection of 1no.
day room, 1no. stable block, siting of 2no. mobile homes and
2no. touring caravans, creation of hardstanding, access onto a
classified highway (Class B) and associated works.

REFERENCE NO: P24/02055/F

With reference to your correspondence this is to inform you that this application has now been considered and the Council's decision is: Refusal.

The decision notice will be available on the Council's website at

<https://www.southglos.gov.uk/environment-and-planning/search-planning-applications/>

Alternatively please visit one of our one stop shop offices between 8.45 am to 5.00 pm (4.30 pm Fridays) where a member of staff will be happy to help you.

I must emphasise that this letter refers only to the planning application bearing the above reference number and not to any other proposal which may have been submitted on this site.

If you have any questions regarding this letter, please contact the Customer Services Centre, Tel: 01454 868004.

Email: planningapplications@southglos.gov.uk

Please note: this information has been sent to you as our records show that we have received a representation appearing to originate from this e mail/postal address if this is not the case please advise us immediately by e mail to planningapplications@southglos.gov.uk

Yours faithfully

Technical Support Team Leader



Strategic Planning, South Gloucestershire Council, Department For Place, PO Box 1954, Bristol, BS37
0DD

Telephone: 01454 868004 Email: planningapplications@southglos.gov.uk



Pucklechurch Parish Council
25 Parkfield Rank
Parkfield Road
Pucklechurch
South Gloucestershire
BS16 9NR

Please ask for: Customer Service Centre
Tel: 01454 868004
Our ref: P25/00732/HH
(Please quote at all times)
Your ref:
Date: 29th April 2025
Email: planningapps@southglos.gov.uk

TOWN AND COUNTRY PLANNING ACTS

Dear Sir/Madam

LOCATION: Blackberry Cottage 21 Main Road Mangotsfield South
Gloucestershire BS16 9NH
DESCRIPTION: Demolition of the existing boiler room and kitchen. Erection of
single storey rear and side wrap around extension to form
additional living accommodation.
REFERENCE NO: P25/00732/HH

With reference to your correspondence this is to inform you that this application has now been considered and the Council's decision is: Approve with Conditions.

The decision notice will be available on the Council's website at <https://www.southglos.gov.uk/environment-and-planning/search-planning-applications/>

.Alternatively please visit one of our one stop shop offices between 8.45 am to 5.00 pm (4.30 pm Fridays) where a member of staff will be happy to help you.

I must emphasise that this letter refers only to the planning application bearing the above reference number and not to any other proposal which may have been submitted on this site.

If you have any questions regarding this letter, please contact the Customer Services Centre, Tel: 01454 868004.

Yours faithfully

Technical Support Team Leader



Pucklechurch Parish Council
25 Parkfield Rank
Parkfield Road
Pucklechurch
South Gloucestershire
BS16 9NR

Please ask for: Customer Service Centre
Tel: 01454 868004
Our ref: P25/00059/RVC
(Please quote at all times)
Your ref:
Date: 23rd April 2025
Email: planningapps@southglos.gov.uk

TOWN AND COUNTRY PLANNING ACTS

Dear Sir/Madam

LOCATION: Landfill Site Cattybrook Road Mangotsfield South Gloucestershire BS16 9NJ

DESCRIPTION: Variation of conditions 1 and 4 attached to permission P24/01926/RVC to amend the wording of the conditions. (P24/01926/RVC-Variation of conditions 4 and 10 (to allow an additional 15 years for restoration) and 24 (to extend the time to allow until 3rd July 2039) attached to permission P23/02245/RVC. (P23/02245/RVC-Variation of condition 1 (works cessation and site restoration date) attached to planning permission P19/09621/RVC). (Variation of condition no. 25 attached to planning permission PK03/1545/F) to allow an additional 18 months, until 31st March 2025, to complete the approved restoration of the landfill at the former Shortwood Quarry (PK03/1545/F-Continuation of clay extraction and restoration by landfilling with residual non-hazardous waste).

REFERENCE NO: P25/00059/RVC

With reference to your correspondence this is to inform you that this application has now been considered and the Council's decision is: Approve with Conditions.

The decision notice will be available on the Council's website at <https://www.southglos.gov.uk/environment-and-planning/search-planning-applications/>

.Alternatively please visit one of our one stop shop offices between 8.45 am to 5.00 pm (4.30 pm Fridays) where a member of staff will be happy to help you.

I must emphasise that this letter refers only to the planning application bearing the above reference number and not to any other proposal which may have been submitted on this site.

If you have any questions regarding this letter, please contact the Customer Services Centre, Tel: 01454 868004.

Yours faithfully

Technical Support Team Leader





Pucklechurch Parish Council
25 Parkfield Rank
Parkfield Road
Pucklechurch
South Gloucestershire
BS16 9NR

Please ask for: Customer Service Centre
Tel: 01454 868004
Our ref: P25/00756/TRE
(Please quote at all times)
Your ref:
Date: 23rd April 2025
Email: planningapps@southglos.gov.uk

TOWN AND COUNTRY PLANNING ACTS

Dear Sir/Madam

LOCATION: The Poplars 20 Shortwood Road Pucklechurch South
Gloucestershire BS16 9PL
DESCRIPTION: Works to 1no Sycamore Tree to reduce 2no limbs by 2m
covered by Tree Preservation Order SGTPO 09/03 dated 11th
November 2003.
REFERENCE NO: P25/00756/TRE

With reference to your correspondence this is to inform you that this application has now been considered and the Council's decision is: Approve with Conditions.

The decision notice will be available on the Council's website at <https://www.southglos.gov.uk/environment-and-planning/search-planning-applications/>

.Alternatively please visit one of our one stop shop offices between 8.45 am to 5.00 pm (4.30 pm Fridays) where a member of staff will be happy to help you.

I must emphasise that this letter refers only to the planning application bearing the above reference number and not to any other proposal which may have been submitted on this site.

If you have any questions regarding this letter, please contact the Customer Services Centre, Tel: 01454 868004.

Yours faithfully

Technical Support Team Leader