# CLOTTON HOOFIELD PARISH COUNCIL

To the Members of Clotton Hoofield Parish Council: You are hereby summoned to attend the meeting of the Parish Council on Thursday 16th July, 2026 to be held in Duddon, Clotton and District Memorial Hall, which will directly follow on from the Parish Meeting scheduled to start at 7.00pm, for the transaction of the business set out below.

Signed *Trudy Ryall-Harvey*. Clerk
09/07/2026
clerk@clottonhoofieldparishcouncil.gov.uk or 07784 486 767

MEMBERS OF THE PUBLIC AND PRESS ARE INVITED TO ATTEND ALL COUNCIL MEETINGS
(Public Bodies (Admission to Meetings) Act 1960

# AGENDA

| | | | |
|---|---|---|---|
| 1. | APOLOGIES | And reason for absence. | Chair |
| 2. | PARISH COUNCIL VACANCIES | To review and approve any applications for co-option onto the Parish Council following the election on May 4th 2023. | Clerk |
| 3. | DECLARATIONS OF INTEREST | Members to declare any interest under the following categories: pecuniary, outside body and family, friend or close associate. | Chair |
| 4. | PUBLIC PARTICIPATION | When members of the public may comment or raise questions regarding matters affecting the Parish.<br><br>*This provides an opportunity for members of the public (who are not usually permitted to speak during the meeting except by special invitation of the Chairman) to participate by asking questions, raising concerns or making comments on matters affecting Clotton Hoofield. No decision can be taken during this session, but the Chairman may decide to refer any matters raised for further consideration.*<br>*N. B Councils cannot lawfully decide items of business that is not specified in the summons/agenda (LGA1972 Sch 12, paras 10(2)(b) and Longfield Parish Council v Wright (1918) 88 LJ Ch 119* | Chair |
| 5. | CORRESPONDENCE | 1. Tarvin Educational Foundation Update – to note.<br>2. Local Plan Update – June 2026 – to note.<br>3. Neighbourhood Planning Update – June 2026 – to note.<br>4. PCC Police and Crime Plan Refresh Survey – to agree if the PC wishes to respond.<br>5. Any other correspondence received following Agenda being circulated. | Clerk |
| 6. | MINUTES | To approve the minutes of the Parish Council meeting held on 14th May 26. | Chair |
| 7. | ACTIONS | To note actions list and receive verbal updates on any items not otherwise on the agenda. | Chair |
| 8. | PLANNING | - To note planning applications as listed on the planning register, including comments submitted since the last meeting and enforcement matters. | GB |
| 9. | ACCOUNTS | 1. To accept the Cashbook and review the Outturn against Budget to date.<br>2. To approve the Bank Reconciliation against Cashbook YTD<br>3. To approve the purchase of a Poppy Wreath for Remembrance Sunday.<br>4. To approve Income and Payments since last meeting. | Clerk<br>Clerk<br>Clerk<br>Clerk |
| 10. | PARISH COUNCIL MATTERS | 1. To agree to the adoption of the amended Financial Regulations<br>2. Defibrillator in Clotton – to receive an update on the purchase of a Defibrillator for residents of Clotton to access.<br>3. To receive the NALC Advice Note on mileage rates for April 2026 onwards and agree it's adoption. | Chair<br>Clerk<br><br>Clerk |
| 11. | CWaC | To receive a verbal report on any areas of concern that have been reported since the last meeting to Cheshire West and Chester Council. | ALL |
| | DATE OF NEXT MEETING | The next meeting is scheduled to take place on Monday 19th October 2026 at 7.pm in Duddon, Clotton and District Memorial Hall | |

# CLOTTON HOOFIELD PARISH COUNCIL MEETING
## Wednesday 14th May 2026 at 8.00pm
## at Duddon, Clotton and District Memorial Hall

# MINUTES

**PRESENT**
Cllr G Bibby, Cllr C Kinsey (Chair), Cllr D Roberts, Cllr R Roberts, Cllr J Nicholas
Clerk: Mrs T Ryall-Harvey
Public – Cllr Tom Cooper (Ward Councillor)

Cllr Kinsey as Chair welcomed everyone to the Annual (First) Meeting of the Parish Council.

**ELECTION OF CHAIR AND VICE-CHAIR**
**RESOLVED 26/001**: that Cllr C Kinsey be elected as Chair for 2026-27 – nominated by Cllr R Roberts seconded by Cllr Nicholas and unanimously agreed.

***Cllr D Roberts joined the meeting.***

**RESOLVED 26/002**: that Cllr D Roberts be elected as Vice-Chair for 2026-27 - – nominated by Cllr Kinsey seconded by Cllr Bibby.
The Acceptances of Office were signed.

**APOLOGIES** – no apologies received.

**PARISH COUNCIL VACANCIES**
Following the uncontested election on 4th May 2023 there currently remained 3 vacancies. It was reported that nominations for co-option were being sought but none had been received since the last meeting.

**DECLARATION OF INTERESTS** – None raised.

***Cllr T Cooper joined the meeting.***

**PUBLIC PARTICIPATION –** Cllr Cooper reported that CWaC had their full council meeting this evening, and in that meeting the Peak Cluster Consultation was discussed and voted on with the Councils position being almost unanimously opposed to the plans.

Cllr Cooper confirmed with regards to housing, that Cheshire West and Chester Council were still working on updating their Local Plan following the consultation which closed a couple of weeks ago.

Cllr Cooper highlighted work the CWaC had recent done on road improvement along the A51; the road from Tarporley to Winsford (A556); and many other roads, including within our Parish the recently resurfaced Corkscrew Lane with sound reducing tarmac. He had contacted the residents on Corkscrew Lane that this road affected and hoped to receive their feedback in relation to the new surface.

Cllr Cooper reported that the speed reduction outside of Duddon Primary during school times is currently being set up and hoped to be live soon.

**CORRESPONDENCE**
Chester LPU – Neighbourhood Policing Model – information was shared with the meeting in relation to the update in policing services in Chester and Cheshire. This was noted at the meeting.

West Cheshire Town and Parish Council Conference – Wednesday 17th June 2026 at Room One at Hartford Golf Club, Burrows Hill, Northwich, CW8 3AP from 4:00pm – 6:30pm – no Parish Councillors were available to attend this event. However, Parish Councillors asked when the next Connections Locality Meeting would be taking place as they found these meeting to be more beneficial.
**ACTION:** Cllr Cooper undertook to ask CWaC when the next connections locality meeting would take place.

**MINUTES**
**RESOLVED 26/003:** that the Minutes of the Parish Council Meeting held on 28th January 2026 were accepted as a true and accurate record and signed by the Chair.

**ACTIONS SINCE LAST MEETING**

The following actions were completed since the last meeting:
- Clerk had transferred information over to the newly created .gov.uk website.
- Clerk had reported the overgrown hedge on A51
- Clerk had reported the 30mph VAS as not working on A51 by Iddenshall

The Parish Council asked if siding out could be carried out along the A51 from Iddenshall towards Tarporley.
**ACTION:** Cllr Cooper undertook to escalate this with CWaC.

**PLANNING**
The Planning Register dated 27/04/2026 was circulated for Parish Councillors information.

It was reported that the following planning consultation had been received since the last meeting:-
- 26/00107/FUL – Galloway Cottage, High Street, Clotton CW6 0EG – Erection of a single storey rear extension – the Parish Council wished to ***support*** this application.
- 25/03439/FUL – Threeways, Hoofield Road, Huxley, Chester CH3 9BL – Demolition of outbuildings and erection of outbuild as home office and games room – the Parish Council wished to ***support*** this application.
- 26/00629/FUL – Rose Farm, High Street, Clotton, CW6 0 EG – Alterations and single storey extension of existing outbuilding to create a self-contained annexe ancillary to the main dwelling - – the Parish Council wished to ***support*** this application.
- 26/00590/PIP – Land at Duddon Road, Clotton, Tarporley – Erection of up to 9 dwellings and all associated infrastructure works - – the Parish Council wished to ***object*** to this application.

It was reported that the following planning application had not been consulted on:-
- 26/00077/AGR – Land at High Street, Clotton – Erection of agricultural machinery storage building -it was noted that Cheshire West and Chester Council had confirmed that prior approval was required and refused for this application.
- 26/01199/AGR - Land at High Street, Clotton – Erection of agricultural machinery building.

It was noted that since the last meeting the following planning applications been determined by CWaC: -
- 25/00379/LDC – Cadwell House, Corkscrew Lane, Clotton, Chester CH3 9BX – Certificate of lawful use application seeking lawful confirmation of implementation of the works authorised in Planning Permission 00/01291/FUL, which was for demolition of curtilage buildings and replacement of one with brick building comprising garaging and holiday let accommodation – **refused**.
- 25/02670/FUL – The Riddings, Willington Road, Duddon CW6 0UG – Erection of replacement dwelling, two outbuildings, outdoor swimming pool and landscaping – ***approved.***
- 26/00107/FUL – Galloway Cottage, High Street, Clotton CW6 0EG – Erection of a single storey rear extension - ***approved***.

Cllr R Roberts raised concerns about how the Parish Council dealt with the planning application especially those consultations seeking permission for significant number of houses. Cllr Cooper reported on a number of PIP (Permission in Principle) applications that he had seen coming in recently and his concerns with regards to the fact that these are not full applications, therefore are not able to be taken to committee for approval
**ACTION:** Cllr Cooper to provide a briefing on what PIP's mean, for the Parish Council to publish to raise resident awareness of how PIP's are decided by an officer and then a FUL application needs to be submitted and consulted on additionally.

**AUDIT**
Summary of Accounts for 2025-26
**RESOLVED 26/004** to accept the summary of accounts for the year 2025-26.
Certificate of Exemption
**RESOLVED 26/005** that the Council wish to certify themselves as exempt from a limited assurance review.
Annual Internal Audit Report
The council noted the report dated 8th April 2026 from the Internal Auditor.
Annual Governance Statement
**RESOLVED 26/006** that the Council agree to all points on the Governance Statement, Section 1 of the Annual Governance and Accountability Return (AGAR) 2025-26.
Accounting Statement
**RESOLVED 26/007** that the Council agree the accounting statement of the AGAR 2025-26.
Notice of Public Rights
**RESOLVED 26/008** that the RFO signed the notice of Public Rights and Publication of Annual Governance and Accountability Return to take place between 3rd June 2026 & 14th July 2026

**ACCOUNTS**
Note Internal Auditor Report and Recommendations
**RESOLVED 26/009**: The comments from the Internal Auditor were received and the actions/comments from Clerk noted as listed below:-

Audit is now complete. Paperwork was tidy and accurate. A few small points to note:-
1. Item 33. I have added RBL's VAT Reg No onto the receipt. – *the clerk noted this.*
2. Item 61. Charged for 3 dates but only 2 listed – *Clerk provided three dates to the VH for invoicing against.*
3. Please amend AGAR p6 as shown. Ensures that it adds up correctly – *The clerk had undertaken this amendment.*
4. Please amend Variances Sheet as shown. Numbers will then mirror the AGAR -Clerk confirmed she had made these amendments.
5. Can the old (Co.uk) web site be closed? Google sent me there first rather than the gov.uk site. Might confuse some people. -*Clerk confirmed that the old website no-long showed any information.*
6. Annual Meeting date. Please check when this should be held. Local Government Act states date window – *Parish Council noted this and had agreed the Parish Council meeting be moved from April to May following this recommendation.*

Payments approved for payment in between meetings
**RESOLVED 26/010** to approve the payments of the following items in between meetings for 2026-27 in line with budget: -

Clerk's Salary & HMRC Tax Payments, Mileage, Training, Internal Audit fees, Payroll Services, Website Fees, Room Hire Costs, Planter Maintenance, CHALC Subscription fees, Other Subscription Fees, Data Protection Fees, Admin costs, Post and Stationery costs and Office Allowance.

Insurance
**RESOLVED 26/011** that the Parish Council renew their insurance with Zurich Town and Parish Insurance at a cost of £241.00 until 31st May 2027.

Direct Debits
**RESOLVED 26/012** that the following payments be approved to be made by Direct Debit for 2026-27:-
ICO (Data Protection Subscription)
The Accounts Centre

CHALC Membership
**RESOLVED 26/013** to approve the payment of the CHALC membership for 2026-27 at a cost of £142.80

Income and Payments since the last meeting

**RESOLVED 26/014** that the council note and accept the income and expenditure presented to the meeting for approval as set out below:

***Income received since the last meeting***

| Date | Received From | Gross Amount | Comment |
|---|---|---|---|
| 09/02/2026 | Interest | £3.55 | Bank Interest |
| 09/03/2026 | Interest | £3.01 | Bank Interest |
| 17/03/2026 | HMRC VTR | £117.46 | VAT Rebate |
| 09/04/2026 | Interest | £3.33 | Bank Interest |
| 13/04/2026 | Cheshire West and Chester Council | £7,321.00 | Annual Precept Payment |
| 09/05/2026 | Interest | £5.97 | Bank Interest |
| | | | |

***Payments made since the last meeting - for approval***

| Date | Payable to | Net Amount | VAT | Gross Amount | Comment |
|---|---|---|---|---|---|
| 02/02/2026 | TEEC | £156.00 | £31.20 | £187.20 | .gov.uk domain registration |
| 02/02/2026 | Huxley Village Hall | £12.00 | £0.00 | £12.00 | Room Hire |
| 19/02/2026 | Service Charge | £4.25 | £0.00 | £4.25 | Bank Charges |
| 25/02/2026 | Mrs T Ryall-Harvey | £286.51 | £0.00 | £286.51 | Clerk's Salary Tax Month 11 |
| 28/02/2026 | HMRC | £71.60 | £0.00 | £71.60 | HMRC PAYE Tax Month 11 |
| 16/03/2026 | Duddon and Clotton Village Hall | £45.00 | £0.00 | £45.00 | Room Hire |
| 17/03/2026 | Service Charge | £4.25 | £0.00 | £4.25 | Bank Charges |
| 25/03/2026 | Mrs T Ryall-Harvey | £286.51 | £0.00 | £286.51 | Clerk's Salary Tax Month 12 |
| 28/03/2026 | HMRC | £71.60 | £0.00 | £71.60 | HMRC PAYE Tax Month 12 |
| 07/04/2026 | CHALC | £25.00 | £0.00 | £25.00 | Training |
| 16/04/2026 | CHALC | £142.80 | £0.00 | £142.80 | Annual Affiliation Fees |
| 19/04/2026 | Bank Charges | £4.25 | £0.00 | £4.25 | Bank Charges |
| 21/04/2026 | Mr P Sander | £50.00 | £0.00 | £50.00 | Internal Auditor |
| 25/04/2026 | Mrs T Ryall-Harvey | £286.44 | £0.00 | £286.44 | Clerk's Salary Tax Month 1 |
| 28/04/2026 | HMRC PAYE | £71.60 | £0.00 | £71.60 | HMRC Payment Tax Month 1 |

***Payments not yet made - for approval***

| Payable to | Net Amount | VAT | Gross Amount | Comment |
|---|---|---|---|---|
| Mrs T Ryall-Harvey | £286.44 | £0.00 | £286.44 | Salary Tax Month 2 |
| HMRC PAYE | £71.60 | £0.00 | £71.60 | HMRC Tax Month 2 |
| Mrs T Ryall-Harvey | £158.80 | £9.59 | £168.39 | Clerk's Expenses - including contribution to mobile phone, office allowance, training, stationery, mileage etc |
| Zurich Town and Parish Insurance | £241.00 | £0.00 | £241.00 | Annual Insurance Payment |

**PARISH COUNCIL MATTERS**

<u>Roles and Responsibilities</u>

**RESOLVED 26/015** to approve the roles that the following Parish Councillors had responsibility for 2026-27:-

Cheque signatories – Cllr J Nicholas, Cllr G Bibby
Communications & Events – Cllr D Roberts
Duddon CWM Hall – Cllr J Nicholas
Footpaths, Footways, Pavements & Bridleways – Cllr C Kinsey
Highways Matters & A51 – All Councillors
Environment & Litter Picking –Cllr G Bibby
Neighbourhood Plan – All Councillors
Noticeboard – Cllr Nicholas
Planning – All Councillors
Public Transport – Cllr R Roberts
Training – Clerk
Facebook – Clerk and Cllr R Roberts
Planters – Cllr R Roberts and Cllr J Nicholas
Tarvin Educational Foundation – Cllr J Nicholas

<u>Policies</u>

**RESOLVED 26/016** - to adopted all the policies listed on the Policies and Procedures schedule for 2026 and review again in May 2027 apart from the Financial Regulations that the clerk will bring to the next Parish Council meeting for review.

**RESOLVED 26/017** to adopt the following policies as circulated with the Agenda:-

- Bio-diversity Policy
- Community Engagement Policy
- Co-option Policy and Procedures
- Equality and Diversity Policy.

**ACTION:** Put new policies on website

**ACTION**: Update website with all reviewed policies.

<u>Annual Report for 2025-26</u>

**RESOLVED 26/018** to adopt the Annual Report as circulated with the agenda for 2025-26.

**ACTION:** put on website.

<u>Dates of Meeting for 2026-27</u>

**RESOLVED 26/019** to accept the meetings schedule as listed below: -

Thursday 16th July 2026 at 7.00pm
Monday 19th October, 2026 at 7.00pm
Monday 18th January, 2027 at 7.00pm
Thursday 20th May, 2027 at 7.00pm Annual (First) Meeting

**<u>Asset Register</u>**

**RESOLVED 26/020** to approve the Asset Register was accurate at 31st March 2026 as circulated and included within the Financial Summary Report.

**<u>Risk Assessment Register</u>**

**RESOLVED 26/021** to approve the Risk Assessment dated 31st March was accurate as circulated and included within the Financial Summary Report.

**<u>Defibrillator</u>** - Cllr Kinsey reported upon a resident who wished to install a defibrillator at Town House Business Park and was seeking the Parish Council's support and funding if available for this. The Parish Council confirmed that the would be happy to see a defibrillator installed in the Clotton area and suggested that a grant be sought in July when the Royal British Legion re-opened their grant scheme. If the residents were not prepared to wait until July then the Parish Council agreed they would contribute upto £1,000 toward a defibrillator subject to the appropriate paperwork being available for the Parish Council.

**Use of PC Social Media** – Cllr R Roberts suggested that if local organisations wished to raise awareness of their events on the Parish Council Facebook site they should contact the Clerk. It was therefore suggested that Cllr

Nicholas speak to the Duddon and Clotton Memorial Hall committee to see if there was anything they wished to advertise.

**CHESHIRE WEST AND CHESTER UPDATE**
The Parish Councillors reported on current issues within the area that required reporting to CWaC.

Cllr R Roberts reported that a couple of residents were not aware of the resurfacing on Corkscrew Lane and felt the communication between CWaC/Colas and the local residents had been poor. Cllr Cooper undertook to feed this back to CWaC.

**DATE OF THE NEXT MEETING**
The date of the next Parish Council meeting is Thursday 16th July at 7.00pm.

Signed ………………………………………………… Dated …………………………………………………

**Meeting finished 21:16**

<table>
<tr><td colspan="6">Clotton Hoofield Parish Council Planning Register 2025</td></tr>
<tr><td>Mon 14 July 2025</td><td>25/01548/FUL</td><td>Land At Cinder Lane Clotton Chester</td><td>Change of Use and Erection of New Tennis Court for domestic purposes</td><td>Neutral</td><td></td></tr>
<tr><td>Tues 30 Sep 2025</td><td>EN753273364 - 25/00369/EOP DEV</td><td>Allotment on A51, High Street, Clotton, Chester</td><td>Additional sheds installed on Allotment site without prior planning permission.</td><td></td><td></td></tr>
<tr><td>Tues 11th Nov 2025</td><td>EN764526312</td><td>2 Abbeydale Cottages, Hoofield Road, Hoofield</td><td>Residential 'Pod' Installed on Agricultural Land.</td><td></td><td></td></tr>
<tr><td>Wed 7th Jan 2026</td><td>EN782568811</td><td>Land off Hoofield Lane (previous application refused 25/00014/AGR)</td><td>barn expansion on Hoofield Lane</td><td></td><td></td></tr>
<tr><td colspan="6">Clotton Hoofield Parish Council Planning Register 2026</td></tr>
<tr><td>Tue 13 Jan 2026</td><td>26/00107/FUL</td><td>Galloway Cottage, High Street, Clotton, Tarporley CW6 0EG</td><td>Erection of a single-storey rear extention</td><td>Support</td><td>Approved</td></tr>
<tr><td>Mon 12 Jan 2026</td><td>26/00077/AGR</td><td>Land at High Street, Clotton, Tarporley</td><td>Erection of agricultural machinery storage building</td><td>Not consulted on</td><td>Decided – Prior Approval required and refused</td></tr>
<tr><td>Tues 17th Feb 2026</td><td>25/03439/FUL</td><td>Threeways, Hoofield Road, Huxley Chester CH3 9BL</td><td>Demolition of outbuilding and erection of outbuild as home office and games room.</td><td>Support</td><td>Awaiting decision</td></tr>
<tr><td>Mon 30th Mar 2026</td><td>26/00629/FUL</td><td>Rose Farm, High Street, Clotton, Tarporley CW6 0EG</td><td>Alterations and single storey extension of existing outbuilding to create a self-contained annexe ancillary to the main dwelling</td><td>Support</td><td>Approved</td></tr>
<tr><td>Thu 19 March 2026</td><td>26/00590/PIP</td><td>Land at Duddon Road, Clotton Tarporley</td><td>Erection of up to 9 dwellings and all associated infrastructure works</td><td>Objected</td><td></td></tr>
<tr><td>Mon 20 Apr 2026</td><td>26/01199/AGR</td><td>Land At High Street Clotton Tarporley</td><td>Erection of agricultural machinery building</td><td>Not consulted on</td><td>Decided – Prior approval not required.</td></tr>
<tr><td>28 May 2026</td><td>26/01622/CAT</td><td>Tollemache House High Street Clotton Tarporley CW6 0EG</td><td>Dismantle and remove Sycamore tree adjacent to main house. Tree has out grown its space immediately adjacent to the house. Concerns root system is impacting drains for Tollemache House and neighbouring property.</td><td>PC did not wish to submit a comment on this</td><td>Awaiting decision</td></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td></td></tr>
</table>

AGR – Agricultural application
CAT – Conservation area tree
FUL – Full application
LBC – Listed building consent
PDQ – Agricultural Buildings to Dwelling Houses

REF - Appeal
S73 – Minor material amendments
LDC – Lawful Development Certificate
TPO – Tree Preservation Order

Trudy Ryall-Harvey
06-07-2026

**Clotton and Hoofield Parish Counc** **OUT-TURN 2026-27** **06/07/2026**

| Budget Element | Calc. % | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | 2026-27 Actual | 2026-27 Budget | Variance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **EXPENDITURE** | | | | | | | | | | | | | | | | |
| **People** | | | | | | | | | | | | | | | | |
| Clerk & HMRC | | 358 | 358 | 358 | 372 | 372 | 372 | 372 | 472 | 383 | 383 | 383 | 383 | 4,566 | 4,608 | 42 |
| **Professional service** | | | | | | | | | | | | | | | | |
| Insurance | | | 241 | | | | | | | | | | | 241 | 253 | 12 |
| Internal Audit | | 50 | | | | | | | | | | | | 50 | 70 | 20 |
| Payroll Services | | | | | 48 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 144 | 215 | 71 |
| **General Services** | | | | | | | | | | | | | | | | |
| Website | | | | | | | | | | | | | | 0 | 186 | 186 |
| Room Hire | | | | | | | | | | | | | 60 | 60 | 60 | 0 |
| Bank Service Charge | | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 51 | 51 | 0 |
| Planter Maintenance | | | | | 75 | | | | 35 | | | | | 110 | 110 | 0 |
| **Admin & Expenses** | | | | | | | | | | | | | | | | |
| CHALC Membership | | 143 | | | | | | | | | | | | 143 | 147 | 4 |
| Other memberships (NALC/SLCC/Local Council's Direct) | | | | | | | | | | 50 | | | | 50 | 50 | 0 |
| Data Protection fee | | | | | | | 47 | | | | | | | 47 | 47 | 0 |
| Admin | | | 22.8 | | 10 | | | 10 | | | 10 | | | 53 | 40 | -13 |
| Post | | | | | | | | | | | | | | 0 | 0 | 0 |
| Stationery | | | 3 | | 60 | | | 15 | | | 15 | | | 93 | 115 | 22 |
| Office Allowance | | | 48 | | 52 | | | 52 | | | 60 | | | 212 | 216 | 4 |
| Mileage | | | 40 | | 20 | | | 20 | | | 30 | | | 109 | 100 | -9 |
| Training | | 25 | 55 | | | 50 | | | 50 | | | | | 180 | 150 | -30 |
| Elections | | | | | | | | | | | | | | 0 | 0 | 0 |
| **Projects** | | | | | | | | | | | | | | | | |
| Ad Hoc Beneficial items (S137) | | | | | | | | 55 | | | | | | 55 | 55 | 0 |
| Community Events | | | | | 500 | | | | | | | | | 500 | 500 | 0 |
| Planting of Wildflowers | | | | | | | | | | | | | | 0 | 0 | 0 |
| CIL Projects | | | | | | | | | | | | | | 0 | 0 | 0 |
| Street furniture/Asset Maintenance | | | | | | | | 150 | | | | | | 150 | 150 | 0 |
| General Grants & Projects | | | | | | | | | | | | | | 0 | 0 | 0 |
| **Inflation %** | | 0 | 0 | 0 | 31 | 6 | 13 | 25 | 16 | 12 | 17 | 12 | 13 | 145 | 207 | 62 |
| **Contingency % of above** | | 0 | 0 | 0 | 15 | 6 | 6 | 13 | 8 | 6 | 8 | 6 | 7 | 75 | 107 | 32 |
| **TOTAL CASH OUT** | | **580** | **772** | **362** | **1,187** | **450** | **454** | **728** | **597** | **467** | **539** | **417** | **479** | **7,034** | **7,437** | 403 |

| Budget Element | Calc. % | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | 2026-27 Actual | 2026-27 Budget | Variance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **RECEIPTS** | | | | | | | | | | | | | | | | |
| Precept | | 7,321 | | | | | | | | | | | | 7,321 | 7,142 | 179 |
| Bank Interest | Monthly | 3.33 | 5.97 | 5.94 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 42 | 50 | -8 |
| VAT recovery | | | | | | | | | | | | | 85 | 85 | 150 | -65 |
| Money taken from reserves | | | | | | | | | | | | | | 0 | 0 | 0 |
| Ward contribution | | | | | | | | | | | | | | 0 | 0 | 0 |
| Other | | | | | | | | | | | | | | 0 | 0 | 0 |
| **TOTAL CASH IN** | | **7,324** | **6** | **6** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **88** | **7,448** | **7,342** | 106 |
| Transaction Cash flow | | 6,744 | -766 | -356 | -1,184 | -447 | -451 | -725 | -594 | -464 | -536 | -414 | -391 | | | |

| Budget Element | Calc. % | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | 2026-27 Actual | 2026-27 Budget | Variance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **RESERVES** | | | | | | | | | | | | | | | | |
| **Grants & Projects - to be taken from reserves** | | | | | | | | | | | | | | | | |
| Earmarked for CIL Projects | 1,048 | | | | | | | | | | | | | 0 | 1,500 | -1,500 |
| Ring fenced portion of precept h | 5,133 | | | | | | | | | | | | | 0 | 2,500 | -2,500 |
| Ring fenced for Wildflower Plant | 470 | | | | | | | | | | | | | 0 | 4,113 | -4,113 |
| Ring fenced for Election Costs | 2,500 | | | | | | | | | | | | | 0 | 470 | -470 |
| Earmarked for General Reserves | 1,500 | | | | | | | | | | | | | 0 | 1,048 | -1,048 |
| **TOTAL IN RESERVES** | **10,652** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **9,631** | |

**Clotton Hoofield Parish Council**

**Bank Reconciliation to Cashbook6th July 2026**

**Presented at Council Meeting - Thursday 16th July 2026**

**Prepared**

| | |
|---|---|
| Balance shown on Cashbook | **£16,273.85** |
| | |
| Current Account | £1,310.94 |
| | |
| Reserves Account | £14,962.91 |
| | |
| Less: Uncleared payments | |
| | |
| TOTAL | **£16,273.85** |
| | |
| | |
| Reconciliation | **Yes** |

COMMUNITY ACCOUNT [redacted]
CLOTTON HOOFIELD PARISH COUNCIL

£ 1,310.94 Current balance

COMMERCIAL INSTANT ACCESS ACCOUNT [redacted]

£ 14,962.91 Balance

***Income received since the last meeting***

| Date | Received From | Gross Amount | Comment |
|---|---|---|---|
| 09/06/2026 | Interest | £5.94 | Bank Interest |
| 09/07/2026 | Interest | | Bank Interest |
| | | | |

***Payments made since the last meeting - for approval***

| Date | Payable to | Net Amount | VAT | Gross Amount | Comment |
|---|---|---|---|---|---|
| 19/06/2026 | Service Charge | £4.25 | £0.00 | £4.25 | Bank Charges |
| 25/06/2026 | Mrs T Ryall-Harvey | £286.44 | £0.00 | £286.44 | Clerk's Salary Tax Month 3 |
| 29/06/2026 | HMRC | £71.60 | £0.00 | £71.60 | HMRC PAYE Tax Month 3 |

***Payments not yet made - for approval***

| Payable to | Net Amount | VAT | Gross Amount | Comment |
|---|---|---|---|---|
| Mrs T Ryall-Harvey | £286.44 | £0.00 | £286.44 | Salary Tax Month 4 |
| HMRC PAYE | £71.60 | £0.00 | £71.60 | HMRC Tax Month 4 |
| Mrs T Ryall-Harvey | £108.50 | £0.00 | £108.50 | Clerk's Expenses - including contribution to mobile phone, office allowance, training, stationery, mileage etc |

# CLOTTON HOOFIELD PARISH COUNCIL FINANCIAL REGULATIONS

**Contents**



These Financial Regulations were adopted by the council at its meeting held on [enter date].

## 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 £1,000;

**2. Risk management and internal control**

2.1. **The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.**

2.2. The Clerk 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 reasonable accuracy at any time. In particular, they must contain:**

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

3.3. The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual Governance and Accountability Return.

3.4. The RFO shall complete and certify the annual Accounting Statements of the council contained in the Annual Governance and Accountability Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the RFO shall submit them (with any related documents) to the council, within the timescales required by the Accounts and Audit Regulations.

3.5. **The council must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices**.

3.6. **Any officer or member of the council must make available such documents and records as the internal or external auditor consider necessary for the purpose of the audit** and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary.

3.7. The internal auditor shall be appointed by the council and shall carry out their work to evaluate the effectiveness of the council's risk management, control and governance processes in accordance with proper practices specified in the Practitioners' Guide.

3.8. The council shall ensure that the internal auditor:

- is competent and independent of the financial operations of the council;
- reports to council in writing, or in person, on a regular basis with a minimum of one written report during each financial year;
- can demonstrate competence, objectivity and independence, free from any actual or perceived conflicts of interest, including those arising from family relationships; and
- has no involvement in the management or control of the council

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

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

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

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

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

## 4. Budget and precept

4.1. **Before setting a precept, the council must calculate its [council tax (England)/budget (Wales)] 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.

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

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

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

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

4.7. Having considered the proposed budget and forecast, the council shall determine its council tax (England)/budget (Wales) requirement by setting a budget. The council shall set a precept for this amount no later than the end of January for the ensuing financial year.

4.8. **Any member with council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government Finance Act 1992 and must disclose at the start of the meeting that Section 106 applies to them.**

4.9. The RFO shall **issue the precept to the billing authority no later than the end of February** and supply each member with a copy of the agreed annual budget.

4.10. The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.

4.11. Any addition to, or withdrawal from, any earmarked reserve shall be agreed by the council.

**5. Procurement**

5.1. **Members and officers are responsible for obtaining value for money at all times.** Any officer procuring goods, services or works should ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from several suppliers.

5.2. The RFO should verify the lawful nature of any proposed purchase before it is made and in the case of new or infrequent purchases, should ensure that the legal power being used is reported to the meeting at which the order is authorised and also recorded in the minutes.

5.3. Every contract shall comply with the council's Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency.

5.4. **For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The Procurement Act 2023 and The Procurement Regulations 2024 or any superseding legislation ("the Legislation"), must be followed in respect of the tendering, award and notification of that contract.**

5.5. Where the estimated value is below the Government threshold, the council shall (with the exception of items listed in paragraph 5.12) obtain prices as follows:

5.6. For contracts estimated to exceed £60,000 including VAT, the Clerk shall advertise an open invitation for tenders in compliance with any relevant provisions of the Legislation. Tenders shall be invited in accordance with Appendix 1.

5.7. **For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation regarding the publication of invitations and notices.**

5.8. For contracts greater than £3,000 excluding VAT the Clerk shall seek at least 3 fixed-price quotes;

5.9. where the value is between £500 and £3,000 excluding VAT, the Clerk shall try to obtain 3 estimates which might include evidence of online prices, or recent prices from regular suppliers.

5.10. For smaller purchases, the clerk shall seek to achieve value for money.

5.11. **Contracts must not be split to avoid compliance with these rules.**

5.12. The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (iv) below:

i. specialist services, such as legal professionals acting in disputes;

ii. repairs to, or parts for, existing machinery or equipment;

iii. works, goods or services that constitute an extension of an existing contract;

iv. goods or services that are only available from one supplier or are sold at a fixed price.

5.13. When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a recommendation to the council. Avoidance of competition is not a valid reason.

5.14. The council shall not be obliged to accept the lowest or any tender, quote or estimate.

5.15. Individual purchases within an agreed budget for that type of expenditure may be authorised by:

- the Clerk, under delegated authority, for any items below £500 excluding VAT.
- the Clerk, in consultation with the Chair of the Council, for any items below £2,000 excluding VAT.
- the council for all items over £5,000;

Such authorisation must be supported by a minute (in the case of council or committee decisions) or other auditable evidence trail.

5.16. No individual member, or informal group of members may issue an official order unless instructed to do so in advance by a resolution of the council or make any contract on behalf of the council.

5.17. No expenditure may be authorised that will exceed the budget for that type of expenditure other than by resolution of the council except in an emergency.

5.18. In cases of serious risk to the delivery of council services or to public safety on council premises, the clerk may authorise expenditure of up to £2,000 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible and to the council as soon as practicable thereafter.

5.19. No expenditure shall be authorised, no contract entered into or tender accepted in relation to any major project, unless [the council] is satisfied that the necessary funds are available and that where a loan is required, Government borrowing approval has been obtained first.

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

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

**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 Lloyds Bank Plc. The arrangements shall be reviewed annually for security and efficiency.

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

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

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

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

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

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

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

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

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

ii. payments of up to £2,000 excluding VAT in cases of serious risk to the delivery of council services or to public safety on council premises.

iii. any payment necessary to avoid a charge under the Late Payment of Commercial Debts (Interest) Act 1998 or to comply with contractual terms, where the due date for payment is before the next scheduled meeting of the council, where the Clerk certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council.

iv. Fund transfers within the councils banking arrangements up to the sum of £10,000, provided that a list of such payments shall be submitted to the next appropriate meeting of council.

6.10. The RFO shall present a schedule of payments requiring authorisation, forming part of the agenda for the meeting, together with the relevant invoices, to the council. The council shall review the schedule for compliance and, having satisfied itself, shall authorise payment by resolution. The authorised schedule shall be initialled immediately below the last item by the person chairing the meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of that meeting.

**7. Electronic payments**

7.1. Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator. The bank mandate agreed by the council shall identify two councillors who will be authorised to approve transactions on those accounts and a minimum of two people will be involved in any online approval process. The Clerk may be an authorised signatory, but no signatory should be involved in approving any payment to themselves.

7.2. All authorised signatories shall have access to view the council's bank accounts online.

7.3. No employee or councillor shall disclose any PIN or password, relevant to the council or its banking, to anyone not authorised in writing by the council or a duly delegated committee.

7.4. The Service Administrator shall set up all items due for payment online. A list of payments for approval, together with copies of the relevant invoices, shall be sent by email to 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.

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 two of the Clerk and a member. This is a potential area for fraud and the individuals involved should ensure that any change is genuine. Data held should be checked with suppliers every two years.

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

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

**8. Cheque payments**

8.1. Cheques or orders for payment in accordance 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 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. Personal credit or debit cards of members or staff shall not be used under any circumstances.

## 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 claim 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. Assets, properties and estates

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

15.2. 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.

15.3. 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.

15.4. 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).

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

**16. Insurance**

16.1. 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.

16.2. The Clerk shall give prompt notification to the Council of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.

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

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

**17. Suspension and revision of Financial Regulations**

17.1. 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.

17.2. 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.

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

**Appendix 1 - Tender process**

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