

EUXTON PARISH COUNCIL



Meeting arrangements: Full Council Meeting

Thursday, 20 March 2025, 7.15 pm start

Annexe, Euxton PC Community Centre, Wigan Road, Euxton

A G E N D A

Doc. Ref

1. Apologies
2. Declarations of Interest and Dispensation Considerations
Members are reminded of their responsibility to declare any interest in respect of any matters contained or brought up at any point in this meeting, in accordance with the current Code of Conduct. Council will consider dispensation requests.
3. Minutes of Council Meetings
Approve the signing as a correct record, Full Council of 20 February 2025
4. Public Participation
Matters brought to the Parish Council by residents. The Chair may limit a member of the public to 3 minutes of speaking in order to ensure the smooth running of the meeting. Overall this section will typically be limited to 20 minutes although the Chair may, at their discretion, extend this.
5. Statutory Business
 - 5.1 Councillor vacancies – to note that there is one vacancy which is being advertised presently
 - 5.2 Planning - Consider planning report from Lead Member for Planning, approve responses and ratify responses made between meetings or to meet deadlines Item 5.2
6. Financial Items
 - 6.1 Approve Expenditures for this month, and any submitted after the agenda Item 6.1
 - 6.2 Receive finance reports circulated (income, reconciliation, budgets) Item 6.2
7. Financial Regulations Item 7
Review and approve the updated regulations
8. Standing Orders Item 8
To approve the updating of two sections within the orders to correspond with the new Financial Regulations
9. Continuity Plan Item 9
Review, update and approve the revised continuity plan
10. Matters for information
Notify the Chair prior to the meeting starts of any item to be brought up under this section. Only items of information, referral to another authority, or matters offered for consideration at a future meeting can be raised. No legal decisions can be taken.

D. Platt
CLERK

Published: 13/03/2025

Full Council meetings 2025: 16 January, 20 February, 20 March

Newsletter deadlines: 08/05/25 for June issue; 07/09/25 for September issue; 07/11/25 for December issue; 07/02/26 for March issue;

Date, Valid, Ref	Description/Location (click to be directed to www)	Comment/Recommendation
25/00188/TPO Received: 25/02/25 Validated: 26/02/25	The two trees are Sycamore trees. Application for works to protected trees - Chorley BC TPO 4 Buckshaw 2006 - Sycamore Tree: We are seeking approval for crown lifting, with the removal of one lower branch. T5 Sycamore and Sycamore within G1: The Barn Buckshaw Hall Knight Avenue Buckshaw Village Chorley PR7 7HW	Std A1
25/00181/FULHH Received: 24/02/25 Validated: 25/02/25	Detached double garage to front elevation and conversion of existing garage to habitable accommodation Greenfields Dawbers Lane Euxton PR7 6EN	No observations
25/00155/FUL Received: 14/02/25 Validated: 14/02/25	Sub-division of unit into 2 units, with sensory therapy centre for children and adults with special educational needs, disabilities and adults with dementia at ground floor, and offices at first floor Health And Fitness Education Ltd Unit 7 - 8 Roundhouse Court Barnes Wallis Way BV Chorley PR7 7JN	Car parking should be examined because of the change of use. Generally, 2 spaces are required for each consulting room in the ground floor treatment and care facility, plus 1 space for each member of staff. Additionally for the office space, parking should be provided for 1 space for each 25m ² of office space.
25/00219/FULHH Received: 06/02/25 Validated: 06/02/25	Single story rear extension (following demolition of existing conservatory) 20 Firbank Euxton Chorley PR7 6HP	No observations
25/00200/FULHH Received: 01/03/25 Validated: 03/03/25	Single storey rear extension 5 Plantation Close Buckshaw Village Chorley PR7 7GG	No observations
25/00223/FULHH Received: 07/03/25 Validated: 07/03/25	Two storey rear extension and erection of outbuilding 11 Maltby Square Buckshaw Village Chorley PR7 7GN	There appear to be two off street parking spaces associated with this premises. There was a previous application to convert garage spaces without compensating for the loss of off-street parking. One additional bedroom in this application should require the addition of at least 1 additional off-street parking space, particularly as the premises fronts onto a turning head.
25/00205/DIS Received: 03/03/25 Validated: 11/03/25	Application to discharge condition no. 4 (materials) of planning permission ref: 24/00758/FUL (Section 73 application to vary condition 11 (hours of operation) attached to planning permission 24/00319/FUL (Erection of storage building and offices for horticultural landscapers depot, following removal of existing polytunnels and alteration of existing access)): Everglades Nurseries Dawbers Lane Euxton Chorley PR7 6EQ	The application does not appear to make reference to amended operating hours. Currently they are set between 07:00 and 19:00. EPC reserves observations if additional operating times are requested. No observations are made in relation to the external finishes.

List of Payments made between 21/02/2025 and 31/03/2025

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
28/02/2025	Lostock Skip Hire	327	235.00		Skip at Allotment
28/02/2025	Helmrig Limited	328	1,680.00		Tree cutting
28/02/2025	SSE Energy Solutions	329	187.66		Elec S'port Rd
28/02/2025	Chorley Business & Technology	330	461.76		Office
28/02/2025	Peoples Pension	331	260.94		Pension
28/02/2025	Water Plus	332	84.60		Water
28/02/2025	Bright HR	333	28.80		Staff
28/02/2025	Water Plus	334	18.10		Water allotments
28/02/2025	Unity Trust Bank	335	9.45		charges
28/02/2025	Lebara Mobile	336	4.95		mobile
28/02/2025	EBAY	337	11.48		Washers
28/02/2025	Greens Environmental Ltd	338	290.40		Toilet
28/02/2025	Amazon	339	10.99		Hardware
28/02/2025	Jubilee Computers	340	9.99		Lead
28/02/2025	Various	341	0.85		Milk
28/02/2025	Amazon	303A	-95.00		Refund
02/03/2025	British Telecom	342	171.55		Telephony
02/03/2025	Easy Websites	343	96.36		websites and emails
02/03/2025	Chorley Business & Technology	344	461.76		office
02/03/2025	Peoples Pension	345	266.98		pensions
02/03/2025	EE Mobile & Broadband	346	110.30		mobiles
07/03/2025	Post Office Limited	347	210.00		Stamps
07/03/2025	Screwfix	348	12.50		hardware
07/03/2025	Galaxy Print	349	398.35		Kit
07/03/2025	Online Playgrounds	350	43.68		parts
07/03/2025	Viking Direct Ltd	351	74.52		stationer
07/03/2025	Chorley Borough Council	352	6.00		Rent
07/03/2025	Play & Leisure Ltd	353	20.14		parts
07/03/2025	B&D Print Svs Ltd	354	1,079.00		Printing
07/03/2025	SSE Energy Solutions	355	87.16		Elec S'pt Rd
07/03/2025	RBS Bank	356	3.15		charge
07/03/2025	Pole Green Nurseries	357	26.50		flowers
20/03/2025	HMRC	358	1,915.24		Tax&NI March 25
20/03/2025	Various	359	6,698.18		Salaries Mar25
20/03/2025	Leaflet Delivery UK	360	325.00		Leaflet Delivery UK
20/03/2025	Earth Anthors Ltd	361	274.74		Plaque and fixings
20/03/2025	Everglades Nursery	362	4,956.96		Trees

Total Payments	<u>20,438.04</u>
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**Bank Reconciliation Statement as at 28/02/2025
for Cashbook 1 - Current Bank A/c**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
RBS Current Account	28/02/2025		541.19
RBS High Interest	28/02/2025		95,305.11
RBS Debit Card	28/02/2025		4,000.00
Public Sector Deposit Fund	28/02/2025		148,245.02
Unity Trust (Current)	28/02/2025		4,639.20
Unity Trust (Saver)	28/02/2025		94,362.58
TSB	28/02/2025		0.01
Co-op	28/02/2025		1.44
			347,094.55
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			0.00
			347,094.55
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			0.00
			347,094.55
		Balance per Cash Book is :-	347,094.55
		Difference Excluding Adjustments is :-	0.00
<u>Adjustments to Reconciliation</u>			
17/09/2020 112 TESCO		0.00	
			0.00
		Unreconciled Difference is :-	0.00

Signatory 1:

Name Signed Date

Signatory 2:

Name Signed Date

	Actual Year to Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
INCOME						
100 Employees						
1100 Grants and Donations RCVD	2,000	0	(2,000)			0.0%
120 Housekeeping						
1090 Income Publicity	490	0	(490)			0.0%
160 Grants/S137						
1100 Grants and Donations RCVD	3,209	0	(3,209)			0.0%
200 Amenity/Utility						
1100 Grants and Donations RCVD	4,525	0	(4,525)			0.0%
1510 Income Gardens/planting	210	0	(210)			0.0%
1550 Income Allotments	3,583	0	(3,583)			0.0%
220 Other						
1076 Precept	185,579	0	(185,579)			0.0%
1080 Bank Interest Received	11,768	0	(11,768)			0.0%
1620 Income CIL	122,297	0	(122,297)			0.0%
TOTAL INCOME	333,660	0	(333,660)	0	0	0.0%
EXPENDITURE						
100 Employees						
4000 Employees	111,615	110,000	(1,615)		(1,615)	101.5%
120 Housekeeping						
4010 Payroll Services	923	1,000	77		77	92.3%
4020 Office Premises	4,268	5,000	732		732	85.4%
4070 Mileage	2,338	3,500	1,162		1,162	66.8%
4075 Employee Training	1,057	3,000	1,943		1,943	35.2%
4080 General Office	7,420	5,500	(1,920)		(1,920)	134.9%
4090 Communications	6,492	6,000	(492)		(492)	108.2%
4100 Insurance	6,783	7,000	217		217	96.9%
4120 Audit	1,258	1,500	242		242	83.9%
4130 Legal Fees/Planning Investig	641	3,000	2,359		2,359	21.4%
140 Council						
4211 Councillor Training	0	500	500		500	0.0%
160 Grants/S137						
4250 Grants	5,782	6,000	218		218	96.4%
4260 Christmas Celebrations	2,225	2,500	275		275	89.0%
180 Special Events/Projects						
4300 Euxton Gala	0	1,500	1,500		1,500	0.0%
4340 Community Engagement	30	2,500	2,470		2,470	1.2%
4350 ECO/Trees/Foot/Cycle	0	10,000	10,000		10,000	0.0%
4380 Heritage Projects	7,990	7,000	(990)		(990)	114.1%
4410 Major events	0	1,000	1,000		1,000	0.0%
4420 Environmental Spaces/Improves	2,125	36,000	33,875		33,875	5.9%
200 Amenity/Utility						
4500 Utilities	3,722	3,000	(722)		(722)	124.1%
4510 Gardens/Planting/Competitions	5,336	10,000	4,664		4,664	53.4%

	Actual Year to Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
4520 Allotments	4,637	15,071	10,434		10,434	30.8%
4530 Millennium Green	7,826	0	(7,826)		(7,826)	0.0%
4540 All Purpose Committee	842	3,000	2,158		2,158	28.1%
4560 Road Safety/SPIDs	1,006	1,000	(6)		(6)	100.6%
4570 Amenity/Open Space RRM	82,986	45,000	(37,986)		(37,986)	184.4%
4580 Street Machines	0	2,000	2,000		2,000	0.0%
4581 War Memorial	0	500	500		500	0.0%
4585 Defibrillator Project	1,199	1,000	(199)		(199)	119.9%
TOTAL EXPENDITURE	268,502	293,071	24,569	0	24,569	91.6%
Total Income	333,660	0	(333,660)			0.0%
Total Expenditure	268,502	293,071	24,569	0	24,569	91.6%
Net Income over Expenditure	65,158	(293,071)	(358,229)			
plus Transfer From EMR	65,000					
less Transfer From EMR	0					
Movement to/(from) Gen Reserve	130,158	(293,071)	(423,230)			

Current Bank A/c

Receipts received between 21/02/2025 and 31/03/2025

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Banked 28/02/2025	2,199.00						
	Lancashire CC	2,199.00			1100	200	2,199.00	Orchard grant
	Banked 28/02/2025	91.70						
	RBS	91.70			1080	220	91.70	Interest
	Total Receipts:	2,290.70	0.00	0.00			2,290.70	

7. Financial Regulations

Review and approve the updated regulations

It has not been possible to arrange a meeting with the two volunteer Councillors to review the new suggested template Financial Regulations (FOs) together with the Clerk.

It is suggested, as the new FOs came out last May, that they be adopted prior to the year end audit of 31 March 2025. If adjustments come to light in the future these can be taken as updates as and when they appear.

The Clerk has completed all the suggested sections to complete the template to correspond with new suggested amounts, previous FOs and current practices. All these documents have been copied to Councillors in an email in advance to study.

Also this version: March 2024 - Includes updates following the updated The Procurement Act 2023 and The Procurement Regulations 2024 which made amendments to 5.4, 5.7 & 5.11.

There is one outstanding item which needs Council input – this is regarding the Bank account:

7.5 reads “In the prolonged absence of the Service Administrator [an authorised signatory] shall set up any payments due before the return of the Service Administrator.”

I would suggest that as Euxton has Deputy Clerk that Council agree the Deputy Clerk be put on the bank account for such instances. This will ensure the work of the Council can continue in the hands of officers, with Councillors remaining in the authorisation capacity.

Recommendation: 7.5 of the Financial Regulations be updated to read Deputy Clerk.

Recommendation: Council agrees that the Deputy Clerk is to go on to the Council’s bank account as a service administrator with the capacity to set up payments.

Notes which accompany the start of the Financial Regulations template:

MODEL FINANCIAL REGULATIONS FOR LOCAL COUNCILS

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

Notes to assist in the use of this template:

- 1) This document is a model for councils of all sizes to use to develop their own financial regulations, suitable for the size of the council and the activities it undertakes.
- 2) Bold text indicates legal requirements, which a council cannot change or suspend.
- 3) For the rest, each council needs to adapt the model to suit its size and structure. For example, some councils have both a clerk and RFO, possibly with several more staff, while others have a single employee as clerk/RFO. Some councils have committees, some have a high level of delegation and some make all decisions at full council meetings. Many now use online payment methods, but others still rely on cheques.
- 4) Curly brackets indicate words, sentences or sections that can be removed if not applicable, or amended to fit the council's circumstances. An example of this is the phrase {or duly delegated committee}, which can be deleted if there are no committees.
- 5) Specific areas that may need adapting:
 - a) In 1.5 – is the Clerk the RFO?
 - b) In 3.3 and 3.4, the words “Governance and Accountability” do not apply in Wales
 - c) In section 4, does the council have committees and how many years are forecast?
 - d) In 5.6, does the council issue an open invitation to tender, or invite specific firms?
 - e) In 5.9, are online prices acceptable evidence?
 - f) In 5.13, 5.15 and 5.17, does the council have committees?
 - g) In 5.16, will a councillor ever be instructed to place an order?
 - h) In 5.20, is there a minimum level for official orders?
 - i) Section 6 includes several alternatives to cover delegation to committees or to officers, approval of invoices individually or in batches, or for approval of regular contractual payments at the beginning of the year.
 - j) Sections 7, 8 and 9 also includes several alternatives, including wording for where the clerk is a signatory. These are intended to allow a council's financial regulations to fit what they actually do, not to force any council to change what they do.
 - k) Section 10 gives two alternatives, with or without petty cash.
 - l) 13.6 has alternatives for VAT-registered and unregistered councils – only use one.
 - m) 13.7 and 13.8 are removable if they don't apply to the council.
 - n) Much of Section 16 can be deleted if not applicable.

- o) 17.3, is the Clerk the RFO or will the RFO consult the Clerk?
- 6) Square brackets indicate where the council needs to specify who, or how much, or what the timescale is. For example [£500] might need to be £100, or [October] might need to be November, or [the council] might need to say the Policy and Resources Committee.
 - a) In 4.1 and 4.7, select the wording for England or Wales, based on your location.
 - b) In Section 4, the council needs to determine the timescale for its budget setting.
- 7) It is challenging to try to offer guidance on setting financial limits. A council spending £1,000 a year is unlikely to delegate authority to spend £500 to its proper officer, but one spending £5 million a year might regard £5,000 as a reasonable limit. Each council needs to determine its own limits, that help, rather than hinder, its operations.
- 8) Key limits to set:
 - a) In 5.6, at what limit will the council require a formal tender process to ensure fair competition, rather than just asking for quotes? If this is set too low, it may discourage suppliers. Many small councils might only use formal tenders once every few years.
 - b) In 5.8, at what limit will the council require fixed-price quotes rather than estimates?
 - c) In 5.9, at what level can smaller purchases be made without competition?
 - d) In 5.15, at what level can purchases be made under delegated authority (having complied with the rules about obtaining prices)?
 - e) In 5.18, how much can the clerk commit to spending in an emergency?
 - f) In 6.9, can payment of invoices (for purchases that have already been authorised) be authorised by an officer under delegated authority as a general principle, or only to avoid problems?
 - g) In Section 9, what are the limits for card payments?
 - h) In 16.5, what value of assets can be bought or disposed of, without seeking council approval?
- 9) The contents list is a table that extracts section headings from the document. It can be updated by clicking on the contents list, whereupon a tab saying “update table” appears at the top of the list.
- 10) Once this model has been tailored to fit the council’s needs, the resulting Financial Regulations (with the insertion of the council’s name at the top) should be adopted at a meeting of the full council. The date of adoption should be inserted below the Contents. Any subsequent proposal for amendment should also be made to the full council.
- 11) The council should keep abreast of developments in legislation that affect the local council sector and should review and update its Financial Regulations annually.
- 12) Please ensure that the latest approved version is published on the council’s website.

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FINANCIAL REGULATIONS

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These Financial Regulations were adopted by the council at its meeting held on 20 March 2025.

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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.
 - '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**

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- **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/RFO shall prepare, for approval by the council, a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.
- 2.3. When considering any new activity, the Clerk/RFO shall prepare a draft risk assessment including risk management proposals for consideration by the council.
- 2.4. **At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.**
- 2.5. **The accounting control systems determined by the RFO must include measures to:**
- **ensure that risk is appropriately managed;**
 - **ensure the prompt, accurate recording of financial transactions;**
 - **prevent and detect inaccuracy or fraud; and**
 - **allow the reconstitution of any lost records;**
 - **identify the duties of officers dealing with transactions and**
 - **ensure division of responsibilities.**
- 2.6. At least once in each quarter, and at each financial year end, a member other than the Chair or a cheque signatory shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the Council.
- 2.7. Regular back-up copies shall be made of the records on any council computer and stored either online or in a separate location from the computer. The council shall put measures in place to ensure that the ability to access any council computer is not lost if an employee leaves or is incapacitated for any reason.

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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 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;

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- 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 Personnel Committee at least annually in approximately October to December for the following financial year and Precept meeting in January.
- 4.3. No later than January each year, the RFO shall prepare a draft budget with detailed estimates of all 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 after completing a project 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 December each year.
- 4.6. The draft budget including any committee proposals, including any recommendations for the use or accumulation of reserves, shall be considered by Council.
- 4.7. Having considered the proposed budget, the council shall determine its council tax requirement by setting a budget. The council shall set a precept for this amount for the ensuing financial year, no later than the required date from its higher authority.
- 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**

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Finance Act 1992 and must and must disclose at the start of the meeting that Section 106 applies to them.

- 4.9. The RFO shall **issue the precept to the billing authority no later than the end of February** and supply each member with a copy of the agreed annual budget.
- 4.10. The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.
- 4.11. Any addition to, or withdrawal from, any earmarked reserve shall be agreed by the Council.

5. Procurement

- 5.1. **Members and officers are responsible for obtaining value for money at all times.** Any officer procuring goods, services or works should ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from several suppliers.
- 5.2. The RFO should verify the lawful nature of any proposed purchase before it is made and in the case of new or infrequent purchases, should ensure that the legal power being used is reported to the meeting at which the order is authorised and also recorded in the minutes.
- 5.3. Every contract shall comply with the council's Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency.
- 5.4. **For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The Procurement Act 2023 and The Procurement Regulations 2024 or any superseding legislation (“the Legislation”), must be followed in respect of the tendering, award and notification of that contract.**
- 5.5. Where the estimated value is below the Government threshold, the council shall (with the exception of items listed in paragraph 6.12) obtain prices as follows:
- 5.6. For contracts estimated to exceed £60,000 including VAT, the Clerk shall seek formal tenders from at least three suppliers OR advertise an open invitation for tenders in compliance with any relevant provisions of the Legislation. Tenders shall be invited in accordance with Appendix 1.
- 5.7. **For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation regarding the publication of invitations and notices.**
- 5.8. For contracts greater than £5,000 excluding VAT the Clerk/RFO shall seek at least 3 fixed-price quotes;
- 5.9. where the value is between £1,000 and £5,000 excluding VAT, the Clerk/RFO shall try to obtain 3 estimates which might include evidence of online prices, or recent prices from regular suppliers.
- 5.10. For smaller purchases, officers shall seek to achieve value for money.
- 5.11. **Contracts must not be split to avoid compliance with these rules.**

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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:

- Clerk/RFO, under delegated authority, for any items below £500 excluding VAT.
- the Clerk, in consultation with the Chair of the Council or Chair of the appropriate committee, for any items below £2,000 excluding VAT.
- a duly delegated committee of the council for all items of expenditure within their delegated budgets (within the Committee's Terms of Reference).
- in respect of grants, a duly authorised committee within any limits set by council and in accordance with any policy statement agreed by the council.
- the council for all items over £5,000;

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

5.16. No individual member, or informal group of members may issue an official order unless instructed to do so in advance by a resolution of the council due to urgency or emergency, 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 or a duly delegated committee acting within its Terms of Reference 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 £5,000 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 or committee 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 or committee is satisfied that the

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

- 5.20. An official order or communicate shall be issued for all work, goods and services of significance 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 Council officers.

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's banking 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 Council officers.
- 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, as far as is able or convenient for the creditor, 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 or a duly delegated committee 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/RFO shall have delegated authority to authorise payments only in the following circumstances:
- i. any payments of up to £4,000 including VAT, within an agreed budget.

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- ii. payments of up to £4,000 including 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 council, where the Clerk/RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council.
 - iv. Any/all fund transfers within the councils banking/accounts arrangements.
- 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. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of that meeting.

7. Electronic payments

- 7.1. Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator. The bank mandate agreed by the council shall identify a number of councillors who will be authorised to approve transactions on those accounts and a minimum of two people will be involved in any online approval process. The Clerk may be an authorised signatory, but no signatory should be involved in approving any payment to themselves.
- 7.2. All authorised signatories shall have access to view the council's bank accounts online.
- 7.3. No employee or councillor shall disclose any PIN or password, relevant to the council or its banking, to anyone as these are personal to that person and not the Council as an organisation.
- 7.4. The Service Administrator shall set up all items due for payment online. A list of payments for approval, together with a list of payments shall be sent to the authorised signatories.
- 7.5. In the prolonged absence of the Service Administrator [an authorised signatory] shall set up any payments due before the return of the Service Administrator.
- 7.6. Two of the authorised signatories shall check the payment details against the list before approving each payment using the online banking system.
- 7.7. Evidence shall be retained (on bank account) 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 by two authorised

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members. The approval of the use of each variable direct debit shall be reviewed by the council.

- 7.10. Payment may be made by electronic banking 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.
- 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.
- 7.12. Account details for suppliers may only be changed upon written notification by the supplier verified by two of either Clerk/RFO and a member. This is a potential area for fraud and the individuals involved should ensure that any change is genuine. Data held should be checked with suppliers every two years.
- 7.13. Members and officers shall ensure that any computer used for the council's financial business has adequate security, with anti-virus, anti-spyware and firewall software installed and regularly updated.
- 7.14. Remembered password facilities other than secure password stores requiring separate identity verification should not be used on any computer used for council banking.

8. Cheque payments

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

9. Payment cards

- 9.1. Any Debit Card issued for use will be specifically restricted to the Clerk/RFO and Deputy Clerk (Designate) and will also be restricted to a single transaction maximum value of £4,000.
- 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]

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9.3. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk/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.

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/RFO or officers shall be refunded on a regular basis on production of a valid invoice/receipt.

- a) Vouchers for payments made from petty cash shall be kept, along with receipts to substantiate every payment.
- b) Cash income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.

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 Personnel 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 Personnel committee to ensure that the correct payments have been made.

11.7. Any termination payments shall be supported by a report to the council or Personnel committee, 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.

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- 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. The RFO shall ensure that VAT is correctly recorded in the council's accounting software repayment claim under section 33 of the VAT Act 1994 shall be made at least annually at the end of the financial year.
- 13.7. Where significant sums of cash are regularly received by the council, the RFO shall ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control record such as ticket issues, and that appropriate care is taken for the security and safety of individuals banking such cash.
- 13.8. Any income that is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the council (to meet expenditure already incurred by the authority) will be given by the Managing Trustees of the charity meeting separately from any council meeting.

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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. All employees of each section shall be responsible for the care and custody of stores and equipment in that section.
- 15.2. Delivery notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.
- 15.3. Stocks shall be kept at the minimum levels consistent with operational requirements.
- 15.4. 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.

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17. Insurance

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

18. [Charities]

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

19. Suspension and revision of Financial Regulations

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

- March 2024 - Includes updates following the updated The Procurement Act 2023 and The Procurement Regulations 2024 which made amendments to 5.4, 5.7 & 5.11.

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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 5.3 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.

8. Standing Orders

To approve the update of two sections within the orders to correspond with the new Financial Regulations.

The update is to update £25,000 to read £30,000 to correspond with updated Financial Regulations.

Standing Orders extract

- 5.3.1.5. whether contracts with an estimated value below £25,000 due to special circumstances are exempt from a tendering process or procurement exercise.
- 5.3.2. Financial regulations shall be reviewed regularly and at least annually for fitness of purpose.
- 5.3.3. A public contract regulated by the Public Contracts Regulations 2015 with an estimated value in excess of £25,000 but less than the relevant thresholds in standing order 18(f) is subject to Regulations 109-114 of the Public Contracts Regulations 2015 which include a requirement on the Council to advertise the contract opportunity on the Contracts Finder website regardless of what other means it uses to advertise the opportunity.

To correspond with the new and revised Financial Regulations it is proposed the Standing Orders are updated to read:

Recommendation: Council agreed to update Standing Orders wording at 5.3.1.5 to be £30,000 and 5.3.3. to be £30,000 as follows:

- 5.3.1.5. whether contracts with an estimated value below **£30,000** due to special circumstances are exempt from a tendering process or procurement exercise.
- 5.3.2. Financial regulations shall be reviewed regularly and at least annually for fitness of purpose.
- 5.3.3. A public contract regulated by the Public Contracts Regulations 2015 with an estimated value in excess of **£30,000** but less than the relevant thresholds in standing order 18(f) is subject to Regulations 109-114 of the Public Contracts Regulations 2015 which include a requirement on the Council to advertise the contract opportunity on the Contracts Finder website regardless of what other means it uses to advertise the opportunity.

Notes which accompany the start of the Financial Regulations template:

MODEL FINANCIAL REGULATIONS FOR LOCAL COUNCILS

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

Notes to assist in the use of this template:

- 1) This document is a model for councils of all sizes to use to develop their own financial regulations, suitable for the size of the council and the activities it undertakes.
- 2) Bold text indicates legal requirements, which a council cannot change or suspend.
- 3) For the rest, each council needs to adapt the model to suit its size and structure. For example, some councils have both a clerk and RFO, possibly with several more staff, while others have a single employee as clerk/RFO. Some councils have committees, some have a high level of delegation and some make all decisions at full council meetings. Many now use online payment methods, but others still rely on cheques.
- 4) Curly brackets indicate words, sentences or sections that can be removed if not applicable, or amended to fit the council's circumstances. An example of this is the phrase {or duly delegated committee}, which can be deleted if there are no committees.
- 5) Specific areas that may need adapting:
 - a) In 1.5 – is the Clerk the RFO?
 - b) In 3.3 and 3.4, the words “Governance and Accountability” do not apply in Wales
 - c) In section 4, does the council have committees and how many years are forecast?
 - d) In 5.6, does the council issue an open invitation to tender, or invite specific firms?
 - e) In 5.9, are online prices acceptable evidence?
 - f) In 5.13, 5.15 and 5.17, does the council have committees?
 - g) In 5.16, will a councillor ever be instructed to place an order?
 - h) In 5.20, is there a minimum level for official orders?
 - i) Section 6 includes several alternatives to cover delegation to committees or to officers, approval of invoices individually or in batches, or for approval of regular contractual payments at the beginning of the year.
 - j) Sections 7, 8 and 9 also includes several alternatives, including wording for where the clerk is a signatory. These are intended to allow a council's financial regulations to fit what they actually do, not to force any council to change what they do.
 - k) Section 10 gives two alternatives, with or without petty cash.
 - l) 13.6 has alternatives for VAT-registered and unregistered councils – only use one.
 - m) 13.7 and 13.8 are removable if they don't apply to the council.
 - n) Much of Section 16 can be deleted if not applicable.

- o) 17.3, is the Clerk the RFO or will the RFO consult the Clerk?
- 6) Square brackets indicate where the council needs to specify who, or how much, or what the timescale is. For example [£500] might need to be £100, or [October] might need to be November, or [the council] might need to say the Policy and Resources Committee.
 - a) In 4.1 and 4.7, select the wording for England or Wales, based on your location.
 - b) In Section 4, the council needs to determine the timescale for its budget setting.
- 7) It is challenging to try to offer guidance on setting financial limits. A council spending £1,000 a year is unlikely to delegate authority to spend £500 to its proper officer, but one spending £5 million a year might regard £5,000 as a reasonable limit. Each council needs to determine its own limits, that help, rather than hinder, its operations.
- 8) Key limits to set:
 - a) In 5.6, at what limit will the council require a formal tender process to ensure fair competition, rather than just asking for quotes? If this is set too low, it may discourage suppliers. Many small councils might only use formal tenders once every few years.
 - b) In 5.8, at what limit will the council require fixed-price quotes rather than estimates?
 - c) In 5.9, at what level can smaller purchases be made without competition?
 - d) In 5.15, at what level can purchases be made under delegated authority (having complied with the rules about obtaining prices)?
 - e) In 5.18, how much can the clerk commit to spending in an emergency?
 - f) In 6.9, can payment of invoices (for purchases that have already been authorised) be authorised by an officer under delegated authority as a general principle, or only to avoid problems?
 - g) In Section 9, what are the limits for card payments?
 - h) In 16.5, what value of assets can be bought or disposed of, without seeking council approval?
- 9) The contents list is a table that extracts section headings from the document. It can be updated by clicking on the contents list, whereupon a tab saying “update table” appears at the top of the list.
- 10) Once this model has been tailored to fit the council’s needs, the resulting Financial Regulations (with the insertion of the council’s name at the top) should be adopted at a meeting of the full council. The date of adoption should be inserted below the Contents. Any subsequent proposal for amendment should also be made to the full council.
- 11) The council should keep abreast of developments in legislation that affect the local council sector and should review and update its Financial Regulations annually.
- 12) Please ensure that the latest approved version is published on the council’s website.

Business Continuity Plan (BCP)

Scope

The Civil Contingencies Act 2004 places a duty on the local authority to ensure that it is prepared, as far as reasonably practical, to continue to provide critical functions in the event of a disruption.

This Plan provides the framework in order for the Council to mobilise its response and undertake work to prevent or mitigate the severity of potential disruptions. This plan identifies the first reactions, recovery objectives, structure for implementation, monitoring, follow-up procedures and communication process to keep everyone informed of necessary changes to service delivery.

Core Business of the Council

The Council provides a Local Parish Council service to its electorate which includes some notable ones:

- 3 children's play areas comprising of play equipment
- Skate Park, Southport Road with youth shelter
- Garden area at Greenside with seating
- Millennium Green
- Pavilion Greenside, changing room facility/building for football & bowling
- Football fields and bowling green at Greenside
- Lengthsman services all around the village involving 5 members of staff
- Website, quarterly newsletter, 12 noticeboards

Risks - Which could invoke the Continuity Plan

National Disasters/Weather Related Problems

- Fire
- Flood
- Pandemic
- Other

Failures

- Equipment
- Services

Losses

- Staff through resignation
- Staff through death
- Staff through long-term injury/sickness
- Staff through death or serious injury whilst working for the Council
- Equipment theft, breakage or major damage

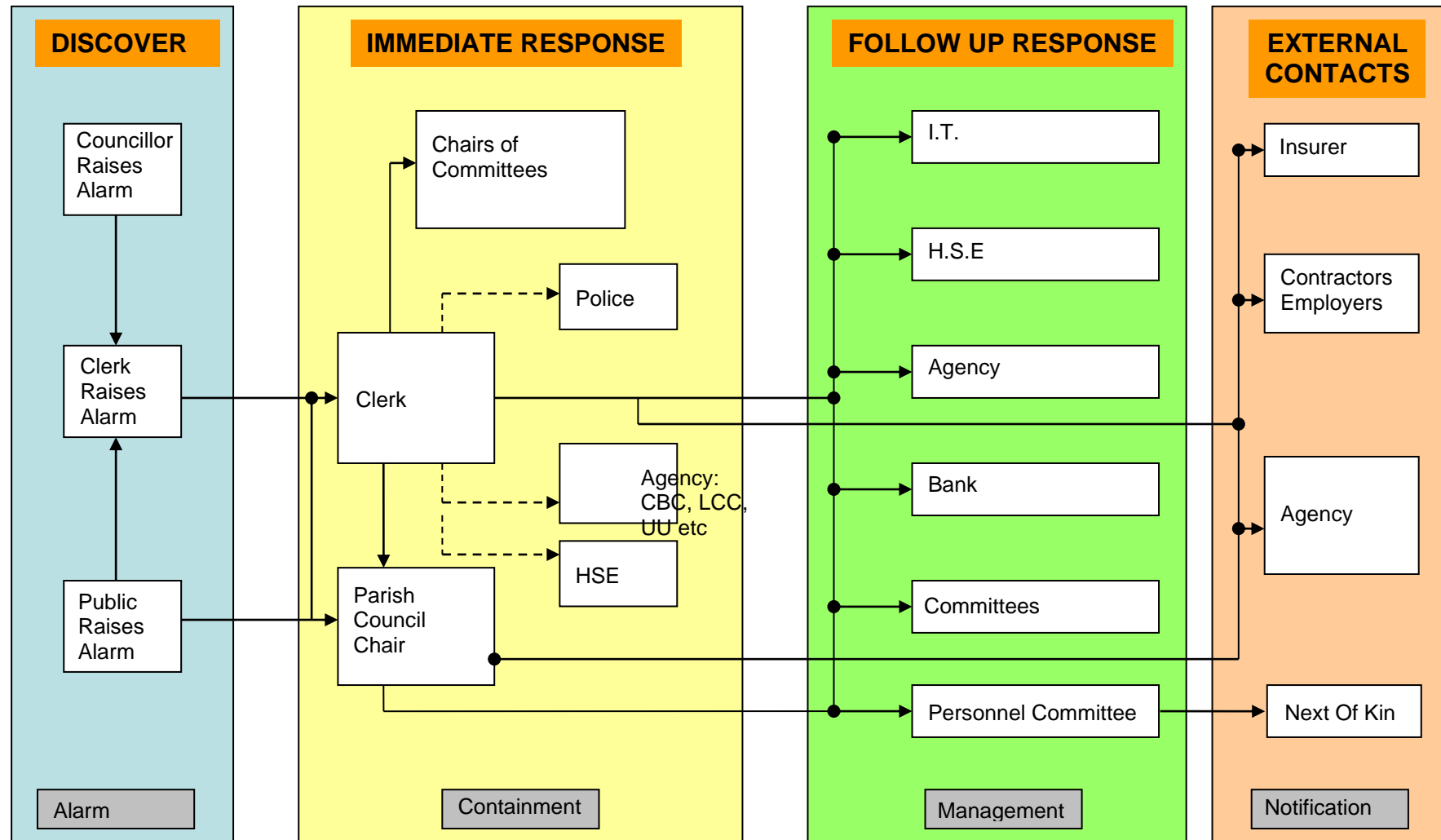
Euxton Parish Council

Outside Emergency Contacts

Contact For/Work	Name	Company/Location	Tel Nos
Trees fallen/broken	Streetscene	Chorley Borough Council Service Group	01257 515151 Main
Emergency repairs for play equipment or street furniture	Village Caretakers Streetscene	Bengal Street Chorley	
Major spillages		Lancashire highways/ Police	101
Roads, pavements, street signs etc	Lancashire County Council	Lancashire County Council	0300 123 6701 Main
Boarding up or emergency repairs to buildings		Lyndhurst Precision Engineering Limited	01257 267876
Waste or rubbish collections Fly-tipping	Waste Management Section	Chorley Borough Council	01257 515151 Main
Emergency ironmongery work, welding or re-setting of seats or posts		Lyndhurst Precision Engineering Limited	01257 267876
Death of an employee whilst on Council business	Health & Safety Executive (HSE)		0845 345 0055 Or Email through www.hse.gov.uk

Euxton Parish Council

Business Continuity Flow Guide



Euxton Parish Council

Recovery Map

TIMELINE	24 HOURS	WITHIN 7 DAYS	WITHIN 1 MONTH	WITHIN 3 MONTHS
Recovery Steps			BUSINESS CONTINUITY Rebuild Confidence	
Area	Immediate Response & Actions	Management Response		
Loss of Clerk or Deputy due to sudden or long-term illness, incapacity or death	Inform Chair Inform Personnel Committee	Decide on temporary cover strategy	Provide replacement and/or begin recruitment procedures	Review position and procedure for improvements
Loss or serious injury to member of staff whilst carrying out Council duties	Inform Chair Inform Personnel Committee Inform HSE	Decide on temporary cover strategy and answer to the HSE	Process of recruitment or temporary cover period	
			Provide replacement	Review position and procedure for improvements
Loss of Clerk/Deputy (or member of staff) due to resignation or dismissal	Inform Chair Inform Personnel Committee	Decide on temporary cover strategy and/or begin recruitment procedures	Process of recruitment or temporary cover period	
			Provide replacement	Review position and procedure for improvements
Loss of 'important' Council documents due to fire	Inform Chair. Retrieve electronic copy from storage.	Review position	Report incident to Full Council Meeting	Review position and procedure for improvements
Loss of computer files due to fire, flood breakdown or theft	Inform Chair. Retrieve electronic copy from storage.	Install backup files on temporary or replacement equipment	Report incident to Full Council Meeting	Review position
Loss of Council equipment due to theft or breakdown	Report theft to police, Inform Chair, Inform Insurers Decide if equipment needs instant replacement	Full Council Meeting Consider Insurance claim Purchase new equipment	Review position	
Loss of a facility, such as the pavilion or play area, due to natural disaster, fire, major criminal activities	Inform emergency services Inform the Chair and Committee Chair Close or board off the area for public protection	Council consider the next stage if replacement is necessary and possible or can be made safe for later decision	Report incident to Full Council Meeting and consider options	Review position