



ALSAGER TOWN COUNCIL

DATE AGENDA POSTED: WEDNESDAY, 30 SEPTEMBER 2026

NAME OF MEETING: ALSAGER TOWN COUNCIL

VENUE: ALSAGER CIVIC

DATE OF MEETING: TUESDAY, 06 OCTOBER 2026

TIME OF MEETING: 6:30 P.M

MEMBERS: J Buckley; S Butterfield; R Fletcher; J Hearne; S Helliwell, P M Hubbard; R Kain; D Longhurst; R McCarthy; S Ovenden; M Unett; C Venables; W Whittaker-Large; P Williams and 1 vacancy.

You are hereby summoned to attend a meeting of Alsager Town Council for the purpose of transacting the following business.

A handwritten signature in black ink, appearing to read 'Mrs J Mason', is written over a light blue rectangular stamp.

AGENDA APPROVED BY MRS J MASON
TOWN CLERK AND RFO

AGENDA – PART 1 OPEN AGENDA

1. Apologies

To receive apologies for absence.

2. Declaration of Interest

Members are requested to declare both personal and prejudicial interests as early as possible in the meeting.

3. Public Participation

An opportunity for residents of Alsager to ask questions about issues in accordance with Standing Order 2 of the Town Council's Standing Orders, this period is limited to 20 minutes.

4. Draft Financial Regulations

To approve the Council's Draft Financial Regulations. See attached.

5. Local Council Award Scheme

- a) To confirm that the Council has all the required documents, information and conditions in place for the Bronze Award, and that these are published on the council's website, where applicable.
- b) To confirm that the Council has all the required documents, information and conditions in place for the Silver Award, and that these are published on the council's website, where applicable.
- c) To confirm that the Council has all the required documents, information and conditions in place for the Gold Award, and that these are published on the council's website, where applicable.

The guide to the Local Council Award Scheme is attached for information.

ALSAGER TOWN COUNCIL
FINANCIAL REGULATIONS



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Alsager Town Council Financial Regulations 2025

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. Deliberate or 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 cos 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);**

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- **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 single commitment (excluding grants) in excess of £5,000; and
- authorise any grant in excess of £10,000.

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 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 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, the RFO and the Chair of Finance Committee shall verify bank reconciliations (for all accounts) produced by finance officers. The RFO and the Chair of Finance Committee 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 Finance Committee.

A monthly audit will be performed on the bank account details used for processing electronic payments to suppliers and employees. This will be undertaken by a

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member or RFO with Town Council staff and shall be evidenced by RFO signature on source documentation. This shall be retained for audit purposes.

A member of the Council, usually the Chair of the Finance Committee, will carry out sample checks of income, expenditure and payroll procedures at least twice a year to confirm probity controls. This should include verifying bank account details and evidenced with a member signature, date and reported to the Town Council upon completion.

- 2.7. Regular back-up copies shall be made of the records on any Council computer and stored either online or in a separate location from the computer. The Council shall put measures in place to ensure that the ability to access any Council computer is not lost if an employee leaves or is incapacitated for any reason.

3. Accounts and audit

- 3.1. All accounting procedures and financial records of the Council shall be determined by the RFO in accordance with the Accounts and Audit Regulations.
- 3.2. **The accounting records determined by the RFO must be sufficient to explain the Council's transactions and to disclose its financial position with reasonably accuracy at any time. In particular, they must contain:**
- **day-to-day entries of all sums of money received and expended by the Council and the matters to which they relate;**
 - **a record of the assets and liabilities of the Council;**
- 3.3. The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual Return.
- 3.4. The RFO shall complete and certify the annual Accounting Statements of the Council contained in the Annual 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;

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

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

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

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

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

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

4. Budget and precept

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

4.2. Budgets for salaries and wages, including employer contributions shall be reviewed by the Council at least annually in November for the following financial year and the final version shall be evidenced by a hard copy schedule signed by the RFO and the Chair of the Council or relevant committee. The RFO will inform committees of any salary implications before they consider their draft budgets.

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

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

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- 4.5. Each committee shall review its draft budget and submit any proposed amendments to the Finance Committee not later than the end of November each year.
- 4.6. The draft budget with any committee proposals and two-year forecast, including any recommendations for the use or accumulation of reserves, shall be considered by the Finance Committee and a recommendation made to the Council.
- 4.7. Having considered the proposed budget and two-year forecast, the Council shall determine its Council tax requirement by setting a budget. The Council shall set a precept for this amount no later than the end of January for the ensuing financial year.
- 4.8. **Any member with Council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government Finance Act 1992 and must 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. The RFO shall regularly provide the Council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose, "material" shall be consistent with the latest definition used by the Council's external auditors.
- 4.12. 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. Officers should verify the lawful nature of, and budgetary provision for, 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, these Financial Regulations and the Council's Procurement Policy (see Appendix 2) 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.**

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- 5.5. Where the estimated value is below the Government threshold, the Council shall obtain prices as follows:
- 5.6. For contracts estimated to exceed £30,000 net of VAT, the RFO shall invite tenders from at least three suppliers. Tenders shall be invited in accordance with Appendix 1. If less than three tenders are received there is no requirement to retender.
- 5.7. **For contracts estimated to be over £30,000 including VAT, the Council must comply with any requirements of the Legislation¹ regarding the publication of invitations and notices.**
- 5.8. For contracts greater than £3,000 excluding VAT the RFO shall attempt to obtain at least three fixed-price quotes (priced descriptions of the proposed supply).
- 5.9. Where the value is between £1,000 and £3,000 excluding VAT, the RFO shall try to obtain three estimates, which might include evidence of online prices, or recent prices from regular suppliers.
- 5.10. For smaller purchases, the RFO 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 (all figures are net of VAT):
- the Alsager Civic Operations Manager for all bar purchases up to a value of £3,000;
 - a duly delegated committee of the Council for all items of expenditure (excluding grants) within their delegated budgets for items up to £5,000;
 - a duly delegated committee of the Council for grants within their delegated budgets for items up to £10,000;
 - the Council for all items (excluding grants) over £5,000; and
 - the Council for all grants over £10,000.

¹ The Regulations require Councils to use the Contracts Finder website if they advertise contract opportunities and also to publicise the award of contracts over £30,000 including VAT, regardless of whether they were advertised.

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

- 5.16. No individual member, or informal group of members may issue an official order or make any contract on behalf of the Council.
- 5.17. No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the Council, or duly delegated committee except in an emergency.
- 5.18. In cases of extreme risk to the delivery of Council services, the RFO may authorise revenue expenditure on behalf of the Council which, in the RFO's judgement, is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £2,000. The RFO shall report such action to the chairman 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 capital project, unless the Council is satisfied that the necessary funds are available and that where a loan is required, approval has been obtained.
- 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, in the view of the RFO, 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.
- 5.22. Prior to entering into a contract or agreement with a supplier to provide goods or services to the Council, officers shall be responsible for performing due diligence on the supplier's ability to fulfil the contract or service (including background checks on the supplier to validate their VAT status and the company status & liquidity with Companies House).

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 arrangements shall be regularly reviewed 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. 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. Delegation of RFO authority will be made to the Deputy Town Clerk in times of absence of RFO due to sickness or annual leave.

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- 6.4. Payments drawn on the bank account in accordance with the payment schedule shall be signed by two members of Council and countersigned by the Clerk. If a member who is also a bank signatory has declared a disclosable pecuniary interest, or has any other interest, in the matter in respect of which the payment is being made, that councillor shall be required to consider Standing Orders, and thereby determine whether it is appropriate and / or permissible to be a signatory to the transaction in question.
- 6.5. 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.
- 6.6. The RFO and two members of the Council (in line with the bank mandate) shall have delegated authority to authorise the payments. Delegation of RFO authority will be made to the Deputy Town Clerk in times of absence of RFO due to sickness or annual leave.
- 6.7. 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.
- 6.8. 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.
- 6.9. A list of such payments shall be reported to the next appropriate meeting of the Council for information only.
- 6.10. The RFO shall have delegated authority to authorise payments in the following circumstances:
 - i. any payments of up to £2,000 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 RFO certifies 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 the Council.
 - iv. Fund transfers within the Councils banking arrangements up to the sum of £50,000, provided that a list of such payments shall be submitted to the next appropriate meeting of the Council.

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

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process. The RFO may be an authorised signatory, but no signatory should be involved in approving any payment to themselves.

- 7.2. 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.
- 7.3. Online processing of BACS payments shall be performed by two officers and verification of the bank details shall be evidenced by signatures on the payment run. For the purpose of role segregation, the employees involved shall be rotated. A list of payments for approval, together with copies of the relevant invoices, shall be sent to authorised signatories.
- 7.4. In the prolonged absence of the Service Administrator an authorised signatory shall set up any payments due before the return of the Service Administrator.
- 7.5. Evidence shall be retained showing which members approved the payment online.
- 7.6. A full list of all payments made in a month shall be provided to the next Council meeting
- 7.7. 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.
- 7.8. Changes to account details for suppliers, which are used for internet banking may only be changed on written hard copy notification by the supplier. A programme of regular checks of standing data with suppliers will be followed.
- 7.9. 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.
- 7.10. Access to any internet banking accounts will be directly to the access page (which may be saved under "favourites"), and not through a search engine or e-mail link. Remembered or saved password facilities should not be used on any computer used for Council banking. Breach of this Regulation will be treated as a very serious matter under these regulations.
- 7.11. Where a computer requires use of a personal identification number (PIN) or other password(s), for access to the Council's records on that computer, a note shall be made of the PIN and Passwords and held in the Town Council safe.

8. Payment cards

- 8.1. Any Debit Card issued for use will be specifically restricted to the RFO and will also be restricted to a single transaction maximum value of £500 unless authorised by the Finance Committee in writing before any order is placed.
- 8.2. 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 Council.

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- 8.3. Any corporate credit card or trade card account opened by the Council will be specifically restricted to use by the designated staff and any balance shall be paid in full each month.
- 8.4. Personal credit or debit cards of members or staff shall be used only as a last resort.
- 8.5. A limit of £3,000 is set for the corporate credit card.
- 8.6. The financial procedure entitled 'Process Report – Credit Card Purchases' must be adhered to.
- 8.7. Purchases made by credit card will be in line with Section 5: Procurement.
- 8.8. The monthly credit card statements will be approved by the RFO and two members of the Council in line with the approved bank mandate. Approval will be evidenced by signature on the credit card statement.
- 8.9. Credit card use will be reported to the Council for review and approval within the receipts & payments report.

9. Petty Cash and approved cash floats

- 9.1. The RFO may maintain two petty cash floats (Town Council and Civic) for the purpose of defraying operational and other expenses. Invoices or receipts for payments made shall be forwarded to the RFO with a claim for reimbursement.
 - i. Vouchers for payments made from petty cash shall be kept, along with receipts to substantiate every payment.
 - ii. Income received may be used to replenish petty cash floats. Each transaction will be recorded gross and approved by the RFO and two members.
 - iii. A schedule of payments made from petty cash for each month will be reported to the Council for review and approval within the receipts & payments report.
- 9.2. The RFO shall maintain a float balance for the Alsager Civic bar of £1,500.

10. Payment of salaries and allowances

- 10.1. **As an employer, the Council must make arrangements to comply with the statutory requirements of PAYE legislation.**
- 10.2. **Councillors allowances (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment.**
- 10.3. Salary rates shall be agreed by the Council, or a duly delegated committee. No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the Council or relevant committee.
- 10.4. 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.
- 10.5. 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.

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10.6. 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. This confidential record is not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:

- i. by any Councillor or officer who can demonstrate a need to know;
- ii. by the internal auditor;
- iii. by the external auditor; or
- iv. by any person authorised under Audit Commission Act 1998, or any superseding legislation.

10.7. 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.

10.8. Before employing interim staff, the Council must consider a full business case.

11. Loans and investments

11.1. Any application for borrowing approval shall be approved by Council as to terms and purpose following recommendation from the Finance Committee. The application for borrowing approval, and subsequent arrangements for the loan shall only be approved by full Council.

11.2. 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 Council. In each case a report in writing shall be provided to Council in respect of value for money for the proposed transaction.

11.3. 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.

11.4. All investment of money under the control of the Council shall be in the name of the Council.

11.5. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.

11.6. 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.

11.7. All loans and investments shall be negotiated in the name of the Council and shall be for a set period in accordance with Council policy.

12. Income

12.1. The collection of all sums due to the Council shall be the responsibility of and under the supervision of the RFO.

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- 12.2. Income reconciliations should be performed to ensure completeness and accuracy of income collected and recorded.
- 12.3. 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 RFO and recommendation for the relevant committee.
- 12.4. 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 following recommendation from the Finance Committee. The Council's approval shall be shown in the accounting records.
- 12.5. 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.
- 12.6. Personal cheques shall not be cashed out of money held on behalf of the Council.
- 12.7. The RFO shall promptly complete any VAT Return that is required. Any repayment claim due in accordance with VAT Act 1994 section 33 shall be made at least annually coinciding with the financial year end.
- 12.8. All sums received on behalf of the Council shall be processed in line with the Cash Handling Procedures.
- 12.9. 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. (see also Section 17 Charities below).

13. Expensing from income and refunds

- 13.1. All payments / deductions made from Council income must be approved by two members and the RFO/Clerk as part of the approvals process for all other expenditure.
- 13.2. Expenditure made from Council income will be reported to and approved by Council as part of cashbook payments report which will be produced on a monthly basis and reported to each meeting of the Finance & Governance Committee.
- 13.3. Civic income refunds are authorised as follows:
 - Bar receipts: refunds up to £50.00 can be issued by the Civic Operations Manager, the Deputy Civic Operations Manager and Events Officers;
 - All receipts: refunds up to £100.00 can be issued by the Town Clerk, the Civic Operations Manager and the Deputy Civic Operations Manager;
 - All receipts: refunds of £100 or more must be authorised by the Civic Operations Manager and the Town Clerk

14. Payments under contracts for building or other construction works

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- 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 (subject to any percentage withholding as may be agreed in the particular contract). In any case where it is estimated that the total cost of work carried out under the contract, excluding agreed variations, will exceed the contract sum of 5% or more a report shall be submitted to Council.
- 14.2. Any variation of, addition to or omission from a contract must be authorised by the Council and RFO 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. The officer in charge 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.
- 15.5. The Alsager Civic & Institute Manager shall be responsible for an audit of bar stock to be performed at least quarterly by an officer with independence from the purchasing and selling of bar stock.

16. Assets, properties and estates

- 16.1. The RFO 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 real property (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 the case of a sale, lease or other means of disposal, 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). In the case of purchase

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or other means of acquisition, a report in writing shall be provided to Council following recommendation from the Finance Committee

- 16.5. No tangible moveable property shall be purchased or otherwise acquired or leased 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 £1,000. In each case a written report shall be provided to Council with a full business case.
- 16.6. No tangible moveable property shall be sold or otherwise disposed of, without a disposal being approved by the RFO within their authority limits or by a committee or Council within their authority limits.
- 16.7. Individual assets costing more than £250 and with a useful life of more than one year should be ID tagged. Computer components storing data should be ID tagged notwithstanding its purchase price.

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. Officers 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 Risk Assessment.

18. Charities

- 18.1. Where the Council is sole managing trustee of a charitable body the 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 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 as required by legislation and not beyond more than 12 months. The RFO shall make arrangements to 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.

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- 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.

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Appendix 1 - Tender process

- 1) Any invitation to tender shall state the general nature of the intended contract and the RFO 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 RFO 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 RFO 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 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, provided that the specification does not change, 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.

[\[Back to 5. Procurement\]](#)

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Appendix 2 – Procurement Policy

The Town Council will strive to attain best value for all goods, materials and services which it purchases. “Best Value” will be defined as a balance of price, quality of product and supplier services. The Town Council will operate a transparent procurement process in accordance with its Financial Regulations and Standing Orders for Contract.

1. Understanding Procurement Objectives

The primary objective of procurement in the Town Council is to obtain goods, services, and works at the best possible price, considering factors such as quality, delivery and sustainability. Procurement decisions are made with transparency, fairness, and integrity to ensure public trust and accountability.

2. Procurement Process Overview

Identify need:	Departments identify their requirements for goods, services, or works.
Plan procurement:	Determine the procurement method (see flow diagram below), specifications, budget, and evaluation criteria.
Obtain bids/proposal:	Advertise the procurement opportunity to potential supplier through the press, website, or procurement platforms accessible outside of the local area.
Evaluate submissions:	Review bids or proposals received based on predefined evaluation criteria.
Award contract:	Select the winning bidder or proposal and award the contract.
Contract management:	Monitor supplier performance, ensure compliance with contract terms, and resolve any issues that may arise.

3. Supplier Registration:

Suppliers interested in doing business with the Town Council should contact the finance department for registration information.

Ensure all required documentation, such as business licenses, certifications, insurance and financial statements, are provided during registration.

4. Responding to Procurement Opportunities:

Review tender notices:	Check the Contracts and Tenders section of the Council's Local Government Transparency web page.
Prepare and submit bid/proposal:	Ensure compliance with the specified requirements and deadlines outlined in the tender documents.
Provide accurate information:	Complete all required forms, provide necessary documentation, and address all evaluation criteria outlined in the tender documents.

5. Evaluation and Award:

Evaluation Criteria: Bids or proposals are evaluated based on predefined criteria, which may include price, technical specifications, past performance, and sustainability considerations.

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Award Decision: The contract is awarded to the bidder or proposer who meets the evaluation criteria and offers the best value for the Town Council.

6. Contract Management:

Fulfilment of Contract: Suppliers are expected to fulfil their obligations as outlined in the contract, including delivering goods, services, or works according to the agreed terms.

Performance Monitoring: The Town Council monitors supplier performance to ensure adherence to contract terms, quality standards, and timelines.

Issue Resolution: Address any issues or disputes that arise during the contract period through proper channels and in accordance with the contract terms.

7. Feedback and Improvement:

The Town Council welcomes feedback from supplier and stakeholders on the procurement process to identify areas for improvement.

Suggestions for process enhancements, transparency, and efficiency are encouraged and considered for future procurement activities.

The procurement process is designed to ensure fairness, transparency, and value for money in acquiring goods, services, and works for the Town Council. If you have any questions or need assistance, don't hesitate to reach out to the finance department for support.

A simplified procurement flow diagram with threshold limits for the Town Council is shown below.

Notes:

Threshold limits for competitive procurement processes can vary based on legal requirements, financial regulations, and internal policies.

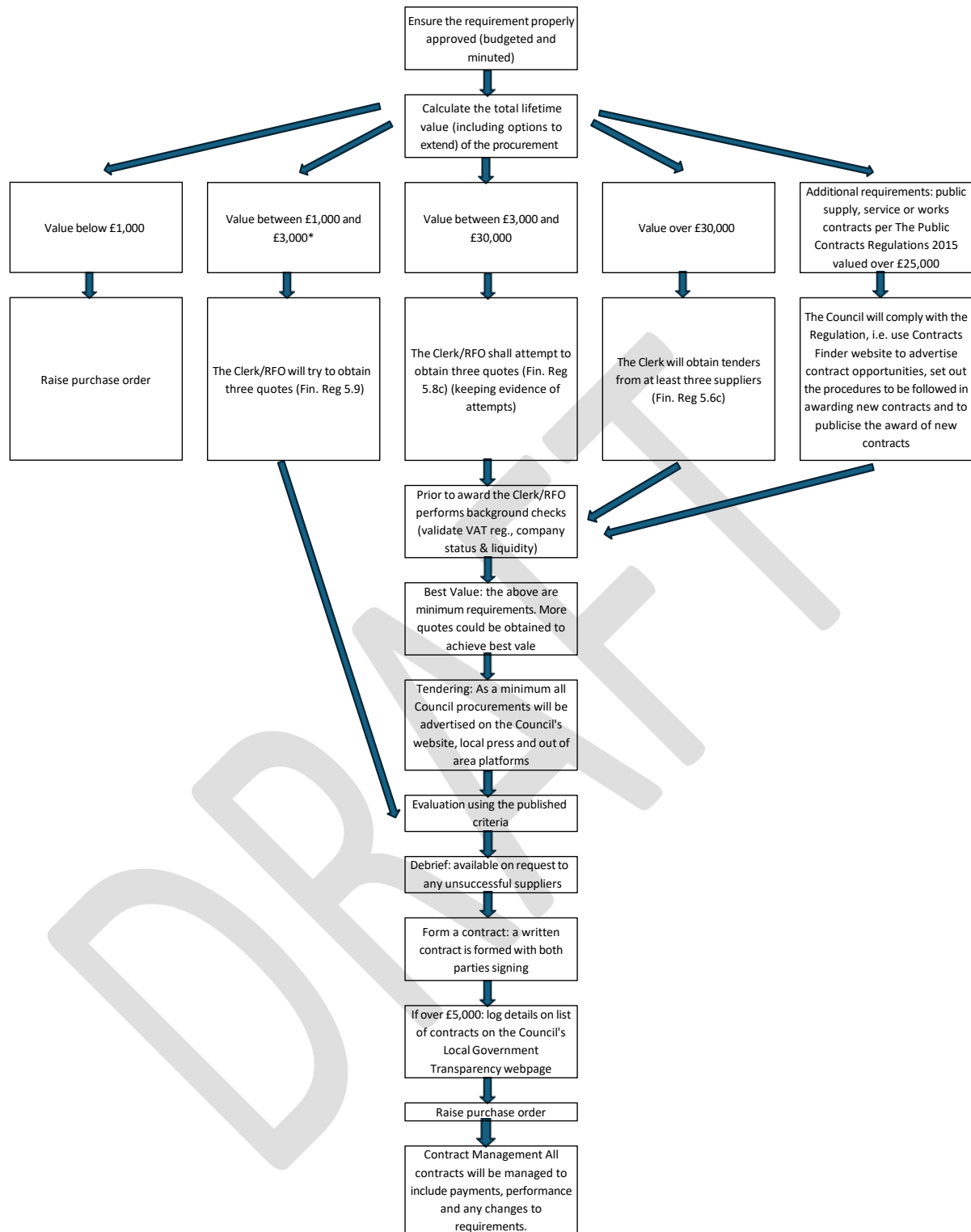
Typically, if the estimated value of the procurement falls below a certain threshold, a simplified procurement process may be followed, such as obtaining multiple quotes or making a direct purchase.

If the estimated value exceeds the threshold, a competitive procurement process, such as an open tender or request for proposal, is usually required.

These thresholds may differ depending on the nature of goods, services, or works being procured and the jurisdiction's regulations.

It's essential for the Town Council to adhere to these thresholds to ensure compliance and transparency in the procurement process.

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The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (Fin Reg 5.12)
 specialist services, such as legal professionals acting in disputes;
 repairs to, or parts for, existing machinery or equipment
 works, goods or services that constitute an extension of an existing contract
 goods or services that are only available from one supplier or are sold at a fixed price

A guide to the Local Council Award Scheme

Published by the National Association of Local Councils (NALC)

The Bloomsbury Building
10 Bloomsbury Way
Holborn
London
WC1A 2SL

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

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THE LOCAL COUNCIL AWARD SCHEME EXISTS TO CELEBRATE THE SUCCESSES OF THE VERY BEST LOCAL COUNCILS, AND TO PROVIDE A FRAMEWORK TO SUPPORT ALL LOCAL COUNCILS TO MEET THEIR FULL POTENTIAL

All local councils want to serve their local communities and make a real difference to the lives of the people that live there. This scheme offers councils the opportunity to show that they meet the standards set by the sector, assessed by their peers, and to put in place the conditions for continued improvement.

The Local Council Award Scheme has been designed to both provide the tools and encouragement to those councils at the beginning of their improvement journeys, as well as promoting and recognising councils that are at the cutting edge of the sector. It is only through the sector working together to share best practice, drive up standards and supporting those who are committed to improving their offer to their communities that individual councils and the sector as a whole will reach its full potential.

The scheme was created in 2014 and is managed on behalf of local councils by the Improvement and Development Board (IDB). Councils can apply for an award at one of three levels:

- The Bronze Award demonstrates that a council meets the requirements for operating lawfully and according to standard practice.
- The Silver Award demonstrates that a council achieves good practice in governance, community engagement and council improvement.
- The Gold Award demonstrates that a council is at the forefront of best practice and achieves excellence in governance, community leadership and council development.

The scheme sets out criteria to meet at each level covering selected aspects of the council's work. Councils can seek to progress through the tiers over time thereby raising standards. Councils of any size can aspire to an award appropriate for their budget and level of activity.

To support transparency, every award level has a requirement for certain information to be published online (plus some information that does not need to be published). In all instances the council confirms that the required documents, information and conditions are in place (whether published or not) by resolution in public at a full council meeting. For Gold, councils also provide statements for submission to the panel demonstrating excellence in their activities. The panel may ask for additional information to check the accuracy of claims.

CONTENTS

5 BRONZE AWARD CRITERIA

11 SILVER AWARD CRITERIA

16 GOLD AWARD CRITERIA

This section sets out in brief what is required for each award and then explains in more detail the evidence that the accreditation panel is looking for. Councils should find this additional guidance helpful in identifying what is required.

8 BRONZE AWARD ACCREDITATION PROCESS

13 SILVER AWARD ACCREDITATION PROCESS

18 GOLD AWARD ACCREDITATION PROCESS

The Local Council Award Scheme is a form of peer review. Councils are reviewed by experienced peers through the work of an accreditation panel.

This section outlines guidance for the process for accreditation. These are not strict rules, and can be tailored to local need in consultation with NALC.

23 FEES

There are two fees:

- A registration fee paid to NALC
- An accreditation fee paid to the organisation responsible for administering the local or national accreditation process.

25 EVALUATION AND IMPROVEMENT

The aim of the evaluation and improvement process is to allow the sector to feel ownership of the Local Council Award Scheme, and to see the scheme changing to meet the feedback and needs expressed by the sector. This section outlines the evaluation and improvement process that will allow the scheme to be dynamic and respond over time to changes in the sector, national policy and other relevant issues.

BRONZE AWARD

TO ACHIEVE A BRONZE AWARD A COUNCIL DEMONSTRATES THAT IT HAS THE DOCUMENTATION AND INFORMATION IN PLACE FOR OPERATING LAWFULLY AND ACCORDING TO STANDARD PRACTICE. THE COUNCIL ALSO HAS POLICIES FOR TRAINING COUNCILLORS AND OFFICERS AND IS BUILDING A FOUNDATION FOR IMPROVEMENT AND DEVELOPMENT.

Before applying for the Bronze award the council confirms by resolution that all the required documents, information and conditions are in place for the Bronze award, and that these are published on the council's website, where applicable

To achieve the Bronze award the council must publish on its website:

Governance	Community	Development
<i>Criteria demonstrating good governance in managing the business and finances of a council</i>	<i>Criteria representing a council's role in the community and how it engages with the community</i>	<i>Criteria representing council improvement through the management and development of staff and councillors</i>
Its standing orders	Council contact details	
Its financial regulations	Councillor information, including registers of interests, in line with the Transparency Code	
Its Code of Conduct	Its action plan for the current year	
Its accessibility statement	Evidence of consulting the community	
Its publication scheme	Publicity advertising council activities	
Its complaints procedure	Evidence of participating in town and country planning	
Its privacy notice	Evidence of publicising elections and vacancies on the council	
Its last annual return		
Transparent information about council payments		
A calendar of all meetings including the annual meeting of electors		

Minutes for at least one year of full council meetings and all committee and sub-committee meetings		
Current agendas		
The budget and precept information for the current or next financial year		
It's biodiversity policy		

The following documents and information must be in place and evidence provided to the assessment panel:

Governance	Community	Development
Criteria demonstrating good governance in managing the business and finances of a council	Criteria representing a council's role in the community and how it engages with the community	Criteria representing council improvement through the management and development of staff and councillors
A risk management policy	Evidence of considering the impact of their functions and decisions on crime and disorder in their local area	Disciplinary and grievance procedures
A register of assets		A policy for training and development of staff and councillors
Up-to-date insurance policies that mitigate risks to public money		A record of all training undertaken by staff and councillors in the last year
		The clerk who has achieved 12 Continuing Professional Development (CPD) points in the last year
		Signed up to the Civility & Respect Pledge, including adopting a Dignity at Work policy

The council notifies the accreditation panel co-ordinator when the resolution has been agreed and provides a completed application form, including webpage addresses to where the information can be found online.

BRONZE AWARD - WHAT IS THE ACCREDITATION PANEL LOOKING FOR?

The panel seeks assurance that the council acts lawfully and according to standard practice. Unless it is a matter of law, the panel is not making a judgement on the quality of the evidence at this level; it simply confirms that the documentation and information is in place, up-to-date and complies with the guidance below. All policies should comply with current legislation and guidance and note the date of the next review.

Criteria	Guidance
Its standing orders Its financial regulations Its Code of Conduct Its accessibility statement Its publication scheme Its complaints procedure Its privacy notice	Standing orders, financial regulations, the Code of Conduct, publication scheme, accessibility statement, privacy statement and complaints procedure are public documents tailored to the specific council. Standing orders or financial regulations explain procedures for contracts and internal controls. For councils with an annual turnover of less than £25,000 they also demonstrate compliance with the Transparency Code for Smaller Authorities.
Its last annual return	The panel checks that the council has published its most recent Accounting Statements and Annual Governance Statement. Where the council is eligible for external audit the panel checks that the council has a limited assurance (unqualified) opinion from the external auditor; the opinion may contain recommendations for consideration as long as a qualified opinion is not given. The panel checks the arrangements for internal audit and internal controls.
Transparent information about council payments	Information on all payments must be transparent and in accordance with financial regulations and statutory proper practices. The panel will seek evidence that the council publishes information on payments in line with the appropriate transparency code. For smaller councils publishing payments over £100 annually and larger councils publishing payments over £500 quarterly. For more information see the Good Councillors Guide to Finance and Transparency.
A calendar of all meetings including the annual meeting of electors	The calendar includes the Annual Meeting of the Council and the Annual Parish/Town Meeting and both meetings must be held during the correct statutory period. The calendar also shows that the council has at least four full council meetings a year.
Minutes for at least one year of full council meetings and all committee and sub-committee meetings Current agendas	Minutes and agendas are published for all council meetings for at least the last year, including committees and the Annual Meeting of the Council. The panel checks that minutes (including associated papers) and agendas demonstrate the lawful convening of meetings and decision-making and that all meetings allow the public to make representations to the council. Draft minutes (marked Draft) of all council and committee meetings should be posted up as soon as

	possible after the meeting and within at least four weeks. The minutes will show that the council monitors its performance against the budget at least every three months.
The budget and precept information for the current or next financial year	The council can post up the current or next year's budget (or both). The council publishes detailed budget documents that include information on income and expenditure (or receipts and payments). Documents show how the precept was calculated and that the council understand the impact of precept changes on taxpayers.
Council contact details	The council's website should include the name of the clerk and contact details (address, phone, email) for the council as a corporate body.
Councillor information, including registers of interests, in line with the Transparency Code	It should also publish the names of councillors and councillors' responsibilities in compliance with the Local Government Transparency Code. The council does not need to publish the councillors' registers of interests on their own website provided that there is a working link to the complete register of all councillors' interests on the principal authority's website.
Its action plan for the current year	The council must publish an action plan; as a minimum this is a one-page document listing the council's objectives for the current year. It is not a parish plan which is a plan for the future of the community; the council can extract objectives for action from the parish plan depending on its areas of responsibility.
Evidence of consulting the community Publicity advertising council activities	The panel seeks at least one piece of evidence from council publicity that it consults and actively serves its community. Publicity might include an annual report, web material or news bulletins. The information gives a flavour of any council activity such as lobbying principal authorities, giving grants to community groups, the provision of a service or helping with community events. For guidance, councils can refer to The Code of Recommended Practice on Local Authority Publicity. Similarly any form of consultation is suitable, including surveys, online polls, focus groups or public meetings
Evidence of participating in town and country planning	Council documents demonstrate that the council participates in the planning system by, for example, commenting on planning applications or working on a neighbourhood plan. Decisions on planning matters must be made in properly convened meetings and, if required, by delegation to a committee. Some decisions may be delegated to an officer.
Evidence of publicising elections and vacancies on the council	The panel will seek evidence that when there are scheduled elections or council vacancies, the council informs the public. This includes displaying notices in conspicuous places within the parish and should also involve additional methods such as announcements on

	the council's website or in local newspapers.
It's biodiversity policy	The biodiversity policy will show the council's commitment to protecting and enhancing biodiversity in the parish. Including specific objectives, such as promoting habitat creation, supporting pollinators, or enhancing green spaces. Practical actions the council might take could include reviewing planning applications for biodiversity impacts, managing council-owned land for wildlife, or working with local conservation groups.
A risk management policy	The risk management policy shows the council has considered all relevant risks to the council, including but not limited to health and safety.
A register of assets	The register of assets can be based on a model but tailored to the specific council. They are not published.
Up-to-date insurance policies that mitigate risks to public money	The panel may wish to check that insurance policies have been reviewed and are up-to-date and that the council recognises insurance as a way of mitigating risks to public money. The panel does not seek to judge the appropriateness of the insurance policies themselves.
Evidence of considering the impact of their functions and decisions on crime and disorder in their local area	Evidence might include a published policy, or minutes of meetings, or other materials that describe council activities that relate to crime and disorder
Disciplinary and grievance procedures	Disciplinary and grievance procedures can be based on a model but tailored to the specific council. There is not a requirement to publish.
A policy for training and development of staff and councillors A record of all training undertaken by staff and councillors in the last year A clerk who has achieved 12 Continuing Professional Development (CPD) points in the last year	A training and development policy for staff and councillors can be a short statement of intent while a training record gives dates, titles and providers of development activities undertaken by named individuals in the last year, including, for example, events, online courses, learning on the job and qualifications. Councillors undertake a range of development activities such as attending conferences, undertaking training, or reading about developments in the sector. The CPD points are for the clerk in employment with the council at the time of application. The clerk's training record includes evidence of CPD such as training, conference attendance, mentoring and studying for qualifications. CPD points are allocated according to a system published by the IDB.
Signed up to the Civility & Respect Pledge, including adopting a Dignity at Work policy	The panel will ask to see the certificate that the council has signed up to the Civility and Respect pledge. A Dignity at Work Policy should ensure a respectful and supportive workplace by outlining expectations for behaviour, defining and prohibiting bullying, harassment, and discrimination, and providing procedures for raising and addressing concerns.

SILVER AWARD

TO ACHIEVE THE SILVER AWARD A COUNCIL DEMONSTRATES THAT IT MEETS ALL REQUIREMENTS OF THE BRONZE AWARD AND HAS ADDITIONAL DOCUMENTATION AND INFORMATION IN PLACE FOR GOOD GOVERNANCE, EFFECTIVE COMMUNITY ENGAGEMENT AND COUNCIL IMPROVEMENT.

Before applying for the Silver award the council confirms by resolution that all the required documents, information and conditions are in place for the Silver award, and that these are published on the council's website, where applicable

To achieve the Silver award the council must publish on its website:

Governance	Community	Development
<i>Criteria demonstrating good governance in managing the business and finances of a council</i>	<i>Criteria representing a council's role in the community and how it engages with the community</i>	<i>Criteria representing council improvement through the management and development of staff and councillors</i>
A Health and Safety policy	A community engagement policy involving two-way communication between council and community	
Its policy on equality	Councillor profiles	
A co-option policy	A grant awarding policy	
	Evidence showing how electors contribute to the Annual Parish or Town Meeting	
	An action plan and related budget responding to community engagement and setting out a timetable for action and review	
	Evidence of community engagement, council activities and the promotion of democratic processes in an annual report that is actively shared with the community, online material and regular news bulletins	
	Evidence of helping the community plan for its future	
	Evidence of encouraging public engagement in local democracy	

The following documents and information must be in place and evidence provided to the assessment panel:

Governance	Community	Development
Criteria demonstrating good governance in managing the business and finances of a council	Criteria representing a council's role in the community and how it engages with the community	Criteria representing council improvement through the management and development of staff and councillors
A scheme of delegation (where relevant)	At least two-thirds of its councillors who stood for election, or significant evidence of the council advertising vacancies	A qualified clerk
	Evidence of a customer service in how the council handles correspondence with the public	A formal appraisal process for all staff

The council notifies the accreditation panel co-ordinator when the resolution has been agreed and provides a completed application form, including webpage addresses to where the information can be found online.

SILVER AWARD - WHAT IS THE ACCREDITATION PANEL LOOKING FOR?

The accreditation panel first checks that the criteria for the Bronze Award are in place if the award was granted more than one year ago. The exception to this is if the council received the Bronze award less than a year ago. Then the panel does not check the Bronze criteria again, but the council still confirms in a public meeting that it meets these criteria.

It then considers the additional criteria for the Silver Award.

The panel assesses the quality of documents and information seeking reassurance that the council is acting lawfully and according to good (rather than best) practice. The panel confirms that the documentation and information is in place and up-to-date and complies with the guidance below. The council is encouraged (but not obliged) to use a gov.uk domain for its website and email addresses for staff and councillors. All policies should comply with current legislation and guidance and note the date of the next review.

Criteria	Guidance
A Health and Safety policy Its policy on equality	The panel seeks evidence that the council has in place light touch policies for managing Health and Safety, including its duty of care to staff and promoting equality in compliance with legislation. For example, evidence might include employment documents or statements on agendas.
A co-option policy	The panel will seek evidence that the co-option policy includes a well-defined process for co-option, that the process is transparent, and where the council openly advertises seats available for co-option.
A community engagement policy involving two-way communication between council and community	A community engagement policy demonstrates the council's commitment to hearing what people in the community think and communicating its own actions and decisions.
Councillor profiles	Councillor profiles normally contain a photo and reference to the ward represented (if relevant) but personal contact details are not required.
A grant awarding policy	The council gives grants to community organisations and publishes a grant awarding policy.
Evidence showing how electors contribute to the Annual Parish or Town Meeting	Evidence that electors can contribute to the Annual Parish or Town Meeting can come in any form; for example, it could be an invitation to attend and participate in discussions or a record of how community groups spoke about their use of grant funding over the last year.
An action plan and related budget responding to community engagement and setting out a timetable for action and review	The action plan (or similar forward plan) summarises findings from community engagement and sets out aims and objectives that respond to community views. The action plan includes a timetable for actions to be completed with dates for reviewing the plan. The council's budget shows how the action plan is put into practice and manages risks to public money.
Evidence of community engagement, council activities and the promotion of democratic	The council is expected to produce an annual report, online material and regular news bulletins throughout the year. The annual report and news bulletins must be

processes in an annual report that is actively share with the community, online material and regular news bulletins	online even if they were also distributed in hard copy such as in printed newsletters or village magazines. If the council uses social media such as Facebook or Twitter, this will be evident from the council's website. The accreditation panel will read the materials looking for evidence of community engagement, council activities and promoting democratic processes. The panel expects to see that the council consults the community in at least three different ways (such as surveys, focus groups, online or street polls and community workshops) and engages with other organisations, including community groups and the principal authority(ies). It will look for at least three positive actions for the community in the last year. The annual report should be actively communicated and shared with the community. It might be produced digitally and/or in hard copy. It is accepted that it cannot always be distributed to all households, but digital versions could be distributed by email and social media. Hard copies could be left at prime locations in a community, including a library, doctors' surgeries, schools, pubs, shops or residential homes.
Evidence of helping the community plan for its future	The panel seeks evidence from council documents and online information that it supports the community in planning for its future. The panel seeks evidence that the council has considered environmental matters as part of how it plans for the future of the community. This may be through the planning system such as considering environmental impact in neighbourhood plans, or through engagement with the community. The council might also undertake activities to engage with the community on the environment outside of the planning system, this might include tree planting, litter picking, reducing carbon and addressing climate change.
Evidence of encouraging public engagement in local democracy	The panel will seek evidence of encouraging the public in engagement in local democracy. This might include campaigns to encourage people to vote or stand for election. It might include providing information on the council website on how the council makes decisions and how the public can observe or take part in council meetings.
A scheme of delegation (where relevant)	The panel may wish to check that a council properly operates the delegation of decision-making to committees, sub-committees and officers (where relevant). Arrangements for delegation may be set out in standing orders or in a separate scheme of delegation.
At least two-thirds of its councillors who stood for election, or significant evidence of the council advertising	At the time of making the resolution, at least two-thirds of the seats on the council must be filled by councillors who stood for election at either the last ordinary elections or a by-election. This shows that the council

vacancies	represents the community through democratic processes. Councillors who stood for election, even if elected unopposed, do count, while councillors who were co-opted or appointed cannot count. If two thirds is not a whole number, then it must be rounded up to the next whole number using the table below. The panel will seek evidence that when there are scheduled elections or council vacancies, the council puts significant effort towards informing the public and encouraging participation. The panel will be looking for the council to demonstrate it has done more than the statutory requirements of posting notices, for example posters in noticeboards, posts on social media, articles in newsletters, local newspapers etc.															
Total Council Seats	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Two Thirds	4	4	5	6	6	7	8	8	9	10	10	11	12	12	13	14
Evidence of a customer service in how the council handles correspondence with the public	The panel seeks evidence of how the council handles correspondence with the public and takes a customer service approach. Evidence shows how the council plans for and manages correspondence with the public, this might include examples of the council has addressed complaints, queries and other communications in the past year. It might also include any policies or training for staff that illustrates the councils commitment to customer service.															
A qualified clerk	This criteria relates to the clerk employed by the council at the time of application. A qualified clerk is defined in Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012. The clerk (and deputy clerk) should be properly remunerated with a contract in accordance with terms and conditions set out in the national agreement or in a local government scheme.															
A formal appraisal process for all staff	The panel may ask to see the document setting out the formal appraisal process that must be in place for all staff. It checks that the council has a training budget and may ask to see a general training policy for staff and councillors with a detailed record of all training undertaken by staff and councillors in the last year. The panel seeks assurance that a training culture is embedded in the council.															

GOLD AWARD

TO ACHIEVE A GOLD AWARD A COUNCIL DEMONSTRATES THAT IT MEETS ALL REQUIREMENTS OF THE BRONZE AND SILVER AWARDS, AND IS AT THE FOREFRONT OF BEST PRACTICE BY ACHIEVING AN EXCELLENT STANDARD IN COMMUNITY GOVERNANCE, COMMUNITY LEADERSHIP AND PERFORMANCE MANAGEMENT.

Before applying for the Gold award the council confirms by resolution that all the required documents, information and conditions are in place for the Gold award, and that these are published on the council's website, where applicable

To achieve the Gold award the council must publish on its website:

Governance	Community	Development
<i>Criteria demonstrating good governance in managing the business and finances of a council</i>	<i>Criteria representing a council's role in the community and how it engages with the community</i>	<i>Criteria representing council improvement through the management and development of staff and councillors</i>
A business plan covering a financial forecast for at least three years linked to revenue and capital plans for the council and its community	An annual report, online material, news bulletins and other council communications with evidence of: • Engaging with diverse groups in the community using a variety of methods • Community engagement influencing council activity and priorities • A wide range of council activities, including innovative projects, that produce positive outcomes for the community • Co-operating constructively with other organisations • Active promotion of elections, including that at least two-thirds of its councillors stood for election	

The following criteria require statements (of no more than one page) that should be presented to the accreditation panel showing how the council:

Governance	Community	Development
<i>Criteria demonstrating good governance in managing the business and finances of a council</i>	<i>Criteria representing a council's role in the community and how it engages with the community</i>	<i>Criteria representing council improvement through the management and development of staff and councillors</i>
Ensures that the council delivers value for money	Provides leadership in planning for the future of the community	Manages the performance of staff and the council as a corporate body to achieve its business plan
	Engages with the community on issues related to the environment and climate change	Supports a culture of civility and respect in the council

The council notifies the accreditation panel co-ordinator when the resolution has been agreed and provides a completed application form, including webpage addresses to where the information can be found online.

GOLD AWARD - WHAT IS THE ACCREDITATION PANEL LOOKING FOR?

The accreditation panel first checks that criteria for the Bronze and Silver Awards are in place if an award was assessed more than one year ago. It then considers the additional criteria for Gold. The exception to this is if the council received a Bronze or Silver award less than a year ago. Then the panel does not check the criteria for that award again, but the council still confirms in a public meeting that it meets these criteria.

The panel assesses the quality of documents and information in some depth. It seeks reassurance that the council is acting lawfully and aspires to excellence. In identifying excellence, the panel confirms that the council operates within the law as explained in standard works of reference, demonstrates transparent, efficient and effective decision-making and governance and exercises sound financial management.

The panel also seeks evidence of councillors and officers working together as a corporate body to achieve the criteria at Gold level. The panel will be interested to note whether the council already has a reputation for being at the forefront of best practice. The panel also seeks reassurance that the council is not experiencing destructive internal conflict or that nothing has occurred to bring the council into disrepute.

Complying with the guidance below, the panel confirms that up-to-date documentation and information for Gold is in place. The panel may ask for further information or talk to councillors and staff. Councils seeking the Gold Award should be aware that the panel is a peer group applying their own standards of excellence to the criteria explained below.

Criteria	Guidance
A business plan covering a financial forecast for at least three years linked to revenue and capital plans for the council and its community	The council works to a forward plan (or business plan) created for at least three years even if this takes the council beyond the next election. This plan explicitly responds to community engagement. It sets out the council's aims and objectives for both the council and the community and shows how they will be achieved including financial forecasts for both revenue and capital for the duration of the plan.
An annual report, online material, news bulletins and other council communications with evidence of: - Engaging with diverse groups in the community using a variety of methods - Community engagement influencing council activity and priorities - A wide range of council activities, including innovative projects, that produce positive outcomes for the community - Co-operating constructively with other organisations - Active promotion of elections, including that at least two-thirds of its councillors	The annual report, web material and news bulletins publicise the work and achievements of the council and contain substantial evidence that the council takes the lead in actively representing and serving all parts of its local community. The council therefore addresses the diversity of its community, including, for example, different age groups, service users, physical locations, housing types, language, employment status and skills. These sources of information also show that the council seeks out and responds to views and ideas expressed by its community. The council uses a variety of ways (at least four)

stood for election	of consulting and involving local people to understand their views. There should be evidence that the council identifies local needs and views through community engagement that are then addressed in constructive council action. These sources also show that the council promotes local democracy. The panel seeks evidence that community engagement is at the heart of determining council priorities. Evidence shows this engagement leads to actions and projects within the council that deliver positive outcomes for the community. The council is innovative; this is the case if the council undertakes actions that are still relatively new or unusual for that council. There is evidence that the council embraces new ideas and trying new projects. The panel also checks that the council is co-operating with other organisations, including community groups, its principal authority(ies) and other agencies to provide an effective service to the community. Co-operation includes but is not limited to partnerships. At the time of making the resolution, at least two-thirds of the seats on the council must be filled by councillors who stood for election at either the last ordinary elections or a by-election. This shows that the council represents the community through democratic processes. Councillors who stood for election, even if elected unopposed, do count, while councillors who were co-opted or appointed cannot count. If two thirds is not a whole number, then it must be rounded up to the next whole number using the table provided below																																		
<table><tr><td>Total Council Seats</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td></tr><tr><td>Two Thirds</td><td>4</td><td>4</td><td>5</td><td>6</td><td>6</td><td>7</td><td>8</td><td>8</td><td>9</td><td>10</td><td>10</td><td>11</td><td>12</td><td>12</td><td>13</td><td>14</td></tr></table>	Total Council Seats	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	Two Thirds	4	4	5	6	6	7	8	8	9	10	10	11	12	12	13	14	
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Two Thirds	4	4	5	6	6	7	8	8	9	10	10	11	12	12	13	14																			
Ensures that the council delivers value for money	The statement on ensuring value for money explains how the council reviews the quality and costs of its activities to confirm that the costs are appropriate. This could include, for example, the cost of the clerk’s role in serving																																		

	the council, the purchase of computer equipment or a grass cutting contract. It may also include reference to criteria from the other award levels as a number of these criteria do provide evidence that the council offers value for money. The statement will describe to the panel how the council understands and upholds its responsibilities over use of public money and showing due care and appropriate processes have been followed. The panel will look for evidence of sound financial management and transparency, including that the council has had two consecutive years of unqualified audits and it would be desirable if the council published its internal audit report on its website alongside the AGAR each year.
Provides leadership in planning for the future of the community	The statement on leadership in planning for the future shows how the council engages with a range of activities that influence the planning system and facilitate community-led planning. Activities may include, for example, identifying and representing community views on planning applications and local plans, working on parish or town plans, or holding community-led planning activities such as Planning for Real® or community conferences. The statement should include the council's approach to neighbourhood planning.
Engages with the community on issues related to the environment and climate change	The panel seeks evidence in this statement that the council has considered climate change and other environmental issues and has engaged with the community on these issues. The council will have considered how it can support or facilitate the community to take actions that could have a positive environmental impact for the local area, or more widely.
Manages the performance of staff and the council as a corporate body to achieve its business plan	The statement on performance management explains the processes by which the performance of the council as a corporate body is constantly improved and shows how the performance, skills and knowledge of each individual in the council is managed to help the council achieve its objectives on behalf of the community. The statement also includes confirming that each member of staff has their own professional development plan and that the majority of councillors

	participate in a member development programme that is specific to their roles and the needs of the council. It is important to show evidence that the council is a good employer.
Supports a culture of civility and respect in the council	The statement will provide the panel with a variety of ways in which the council actively supports a culture of civility and respect. This might include information from council meetings where commitment has been made to civil and respectful debate. It might include council policies, training for staff and councillors related to code of conduct, NOLAN principles and other relevant topics. The council might include information of where conflict in the council has been successfully managed and resolved. The statement might include supporting comments from staff, councillors, other partners

THE OUTCOME

When the panel is satisfied that it has seen sufficient information, the findings are presented in a report agreed by the panel. The panel makes one of three recommendations to the council:

- The Award is achieved.
- The Award is achieved but the council is advised to make some small changes.
- The Award is not achieved until specified improvements have been made.

If a council has applied for a higher award but has not achieved all the criteria, the panel can award a lower award if appropriate.

The aim of the scheme is to be supportive and help councils achieve the status they have applied for and so it is expected that achieving a lower (or no) award would be an exceptional circumstance. The panel will let the council know as soon as possible if it appears that they have omitted necessary evidence or it appears likely that they will not achieve the award, and the council will be given some time to respond to that feedback.

Once an award has been achieved NALC will issue a certificate and provide resources to help the council celebrate & promote its achievements. County Associations that carry out their own local panel assessments will present the certificate to the council themselves.

A list of currently awarded councils is published on the NALC website and is updated on a quarterly basis

Councils and accreditation panels may be contacted by NALC for feedback on the process and the benefits of receiving the awards.

A council may appeal to the IDB (with an additional fee of £100) if it feels that the panel's decision is unjustified. The IDB will appoint two representatives to review the appeal and the IDB's decision is final.

UPGRADING ACCREDITATION, RE-ACCREDITATION AND REMOVAL OF ACCREDITATION

Accreditation lasts for four years.

Applying for a higher award:

- If a council wishes to apply for a higher award, it makes a fresh registration and application.
- A council can make a fresh application for a higher award at any time. If this is within one year of the previously successful accreditation, the panel does not need to revisit evidence that was previously approved.

Re-accreditation:

- The council may seek re-accreditation at the same level after four years. If it does not achieve a new accreditation or re-accreditation before the four-year end-date, it loses its award.

Removal of accreditation:

- The council is expected to maintain its reputation by meeting the criteria throughout the four years.
- Although some circumstances may change, the council will not lose its award unless a significant event such as an audit, employment tribunal, court case or police investigation demonstrates the council's poor performance. In this case, a panel co-ordinator asks the IDB to appoint two representatives to review the situation. The IDB assesses the severity of the case before deciding whether to impose a sanction which may include the removal of all awards or returning the council to a lower award.
- The council can appeal to the IDB if the decision to remove an award is taken in which case two different IDB representatives review the case and their decision is final.

FEES

There are two fees:

- A registration fee paid to the National Association of Local Councils
- An accreditation fee paid to the organisation responsible for administering the local or regional accreditation process. This will either be NALC or the local county association.

The registration fee paid to NALC is £50 paid by all councils regardless of size and is payable upon registration.

The accreditation fee is payable once the council has received their result and varies according to:

- The award applied for
- The income of the council
- The council's accreditation history.

The accreditation fee covers the cost of the accreditation panel decision making process only. County Associations may charge additional costs for advice, training or support of applications.

	ANNUAL INCOME UNDER £25,000	ANNUAL INCOME OVER £25,000
Bronze	£50	£80
Silver	£80	£100
Gold	£100	£200

All figures quoted are excluding VAT.

The figures quoted are the discounted rates for members of NALC.

Both the registration fee and accreditation fees listed above are for local councils in membership of NALC and their local county association.

Non-member councils must pay a higher fee that is double the figure quoted above.

The fee is reduced by 20% if the council achieved accreditation at a lower level within the previous 12 months as the checking process covering criteria for the previous award requires less work.

EVALUATION AND IMPROVEMENT

The aim of the evaluation and improvement process is to allow councils to feel ownership of the scheme, and to see the scheme changing to meet the feedback and needs expressed by the sector. It should also allow the scheme to be dynamic and able to respond over time to changes in the sector, national policy and other relevant issues.

QUALITY ASSURANCE

Twice a year, representatives of the IDB will check at random a small sample of awards by carrying out spot checks of documents and information posted on a council's website.

The findings will not affect a council's award but will be used to improve the training for accreditation panels and to inform regular reviews of the scheme.

EVALUATION

At the end of each accreditation process the council and the panel will be sent a short evaluation questionnaire. This will aim to gather feedback on the process, the criteria, the resources provided by NALC and how they could be improved.

IMPROVEMENT

The feedback collected will be used to inform improvements to the scheme. The whole scheme, including the content and accreditation process, will be reviewed regularly.

The IDB will oversee all changes to the scheme.