TATTINGSTONE
Parish Council

MINUTES of the PARISH COUNCIL MEETING held on Monday 01 June 2026 commencing at 7.30pm held at Tattingstone Village Hall.

LIST OF ABBREVIATIONS USED INCLUDED AT APPENDIX B

PRESENT: Cllr S Gipps, Cllr G Mark, Cllr A Mendel (Chair) and Cllr S Page and County Councillor Vicky Armstrong.

01 OPENING

Cllr Mendel declared the meeting open at 7.31pm and thanked all for attending. No recording took place.

02. APOLOGIES FOR ABSENCE

To note and approve apologies received – Cllrs noted and approved apologies received from Cllrs R Abbott & J Lee.

03. DECLARATIONS OF INTEREST

(a) To receive declarations of disclosable pecuniary interests and other registerable interests as detailed in Appendix B of the LGA Model Code of Conduct – None.

(b) To receive notifications of gifts of hospitality exceeding £50 – none submitted.

(c) To note the determination of requests for dispensations for items on the agenda under discussion –

None.

04. MINUTES

To consider and approve the minutes of the previous Parish Council meeting held on 5th May 2026 –

Cllr Page proposed that Council approve the minutes as a true and accurate record of the proceedings that took place, seconded by Cllr Mark - aif. The Chair signed a copy of the agreed minutes.

05. REPORTS FOR INFORMATION

(a) No written report available but Councillor Armstrong provided a verbal update from the new administration at Suffolk County Council, with intentions to involve Parish Councils more with local issues and assess public transport in the area.

(b) A written report was circulated by Cllr. Potter after the meeting and a copy of this report is available with the meeting papers.

06. CLERK'S REPORT

(a) Actions were noted. Quotes for hedge cutting will be sought over the summer.

(b) To note correspondence received.

1) Email from former Cllr Harley to Alton Water
   To add to issues for Alton Water Group meeting (SP), Clerk to chase a date for meeting
2) NSIP update
   FIO (spreadsheet available on request)

 Initial…….Date……..

3) BMSDC Briefing
   FIO
4) SALC Community Awards
   No action
5) SALC NSIP Bulletin
   FIO
6) Correspondence from District Councillor Potter re. Council Tax
   FIO
7) New LGR website
   FIO (on website & social media)
8) Police & Parish Forum 10th June
   FIO
9) Email chain with resident regarding A137
   FIO (all information provided)
10) SALC AGM Invitation
    Clerk will attend (meeting is remote)
11) SALC NSIP note
    FIO
12) SALC Story Chair competition
    FIO (entered for Tattingstone Primary School)

(c) - Internal audit taking place 1-5th June.

- Babergh have offered to meet on site to discuss tree planting on the play area. Clerk to arrange once audit is complete.
- An expression of interest form was completed for BMSDC assistance with Neighbourhood Plan funding. This is specifically provided to parishes looking to allocate areas for housing but no funding can be provided without completing the form, which had a deadline of 15th May.

07. PUBLIC FORUM

(a) To receive questions and matters of concern from members of the public in attendance on items on the agenda submitted – None

(b) To receive comments or questions relating to Tattingstone in particular – None.

(c) To receive questions and comments submitted in writing/email for future consideration by the Council – nothing raised.

08. FINANCE REPORT

(a) To note the balance of accounts as at 27 May 2026.
The balances were as follows:

- Lloyds Account: £9,937.72
- Lloyds Savings Account: £40,295.38

(b) To approve the accounts paid since the last meeting and accounts awaiting payment including forthcoming payments together with the receipts received since the last meeting.
Cllr Gipps proposed and Cllr Mark seconded that the payments detailed should be ratified and agreed – aif

(c) To consider any requests for financial support received from local people or groups – None

(d) Council received the Bank Reconciliation for the period ending 31.03.26.

(e) Councillors approved the completion of the Annual Governance Statement (section 1) for the year ending 31 March 2026 as per the Annual Governance and Accountability Return (AGAR).

(f) Council approved the Accounting Statements for the year ending 31 March 2026 as transposed onto the AGAR.

(g) Cllrs noted that income/expenditure did not exceed £25,000 and the Council can certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015. The exemption form was signed.

(h) Council noted and approved the dates of the Exercise of Public Rights a the 22nd June 2026 to the 31st July 2026.

(i) It was noted a VAT reclaim cannot be submitted for Q4 of 2025-26 as the amount is below the claim threshold. The amount will be claimed in 2026/27.

09. PLANNING MATTERS

(a) To consider and agree a response to the following planning matters related to Tattingstone:

DC/26/01816

28 Red Cottages Church Road Tattingstone Ipswich Suffolk IP9 2NA

Full Planning Application - Use of onsite converted railway wagon from private domestic use to a commercial holiday rental unit

Council SUPPORT the application pending explanation of drainage plans and clarification of parking arrangements.

(b) To note the following decision notices received:

DC/26/00335

Keepers Farm, Cox Hall Road, Tattingstone, Ipswich Suffolk IP9 2NS

Householder Application - Erection of single storey rear extension, first floor front and side extension, alterations to existing roof and instllation of new private treatment plant.

Planning permission was GRANTED (subject to conditions, see paper)

10. NEIGHBOURHOOD PLAN

(a) Cllr Mendel confirmed the Tattingstone Neighbourhood Plan referendum result, which was a 'Yes' to adopting the Neighbourhood Plan.

(b) Council noted that Babergh District Council have adopted Tattingstone's Neighbourhood Plan and will use it to respond to planning applications in the area.

(c) To receive any other update on the Neighbourhood Plan:

Cllr Mendel explained the expression of interest form, which allows Tattingstone to register interest in future funding available from Babergh District Council to amend the plan.

12. VILLAGE MATTERS

(a) To receive an update from the Playing Field Representative:

The next meeting is on the 5th June 2026 and the placement of trees on the play area will be discussed. The fete is taking place on the 27th June, from 12-9pm.

(b) None.

14. DATES OF FORTHCOMING MEETINGS

(a) Parish Council meeting – Monday 06 July 2026, 7.30pm

The meeting closed at 8.05 pm.

SIGNED…………………………………DATED…………………… TATTINGSTONE Parish Council

ACTIONS

MONTH	MINUTE NO.	ACTION	WHO
June	6a	Quotes for hedge cutting	RBN
June	6b	Chase Alton Water User Group for meeting date	RBN
June	6b	Raise motorised surfboard at AW meeting	SP
June	6b.10	Attend SALC AGM	RBN
June	6c	Meet Babergh to discuss tree placement (IF PFC agree)	RBN
June	9a	Register support for planning application DC/26/01816	RBN

APPENDIX A – List of common abbreviations used.

Aif	All in favour
AGAR	Annual Governance and Accountability Return
APM	Annual Parish Meeting
APCM	Annual Parish Council Meeting
ASB	Anti-social Behaviour
BACS	Bankers Automated Clearing Services
BDC	Babergh District Council
BLC	Brantham Leisure Centre
BMCIC	Brantham Management Community Interest Company
BOS	Brantham Open Spaces Group
BMSDC	Babergh & Mid Suffolk District Council
BPC	Brantham Parish Council
CEP	Community Emergency Plan
CAS	Community Action Suffolk
Chq	Cheque
Cllr	Councillor
Cttee	Committee
DCLG	Department of Communities and Local Government
FC	Finance Committee
FOI	Freedom of Information
FR	Financial Regulations
GPoC	General Power of Competence
HMRC	Her Majesty's Revenue and Customs
LPA	Local Planning Authority
LPF	Lower Playing Field
LSC	Legal Sub Committee
NHS	National Health Service
NDP	Neighbourhood Development Plan
NP	Neighbourhood Plan
PC	Parish Council
PCSO	Police Community Support Officer
RFO	Responsible Finance Officer
RFSC	Recreation, Footpaths and Services Committee
SALC	Suffolk Association of Local Councils
SCC	Suffolk County Council
SID	Speed Indicator Device
SLA	Service Level Agreement
SNT	Safer Neighbourhood Team
SO	Standing Order
TPO	Tree Preservation Order
VAS	Vehicle Activated Sign
VCSE	Voluntary, Community and Social Enterprise Organisations
HMC	Village Hall Management Committee

TATTINGSTONE
Parish Council

Windmill Lodge, Mill Road
Buxhall, Stowmarket
IP14 3DS
07713 864505
clerk@tattingstoneparishcouncil.gov.uk

Rachel Belcher-Nairn
Clerk to the Council

Paper submitted by the Clerk to the Council in advance of the Parish Council meeting on 06 July 2026

Parish Clerk's Report

a) To review actions from the previous meeting

MONTH	MINUTE NO.	ACTION	WHO
Mar	12b	Report to Alton Water User Group *Ongoing (meeting June)*	SP
Mar	15c.3	Report to Alton Water User Group *Ongoing (meeting June)*	SP
May	8b5	Take tree planting idea to PFC *Completed*	SP
May	8b9	Attend Police Forum June *Incomplete, unable to attend*	AM
May	8b10	Attend Holbrook Green film screening *Completed (26 June)*	AM
May	8b14	Respond to Passenger Group *Complete*	RBN
May June	8c.2 6a	Re-quote hedge work *Ongoing, quotes requested*	RBN
June	6b	Chase Alton Water User Group for meeting date *Completed, awaiting date confirmation*	RBN
June	6b	Raise motorised surfboard at AW meeting *Ongoing (meeting June)*	SP
June	6b.10	Attend SALC AGM *Ongoing (9th July)*	RBN
June	6c	Meet Babergh to discuss tree placement (if PFC agree) *See agenda*	RBN
June	9a	Register support for planning application DC/26/01816 *Completed*	RBN

b) To receive items of correspondence

Please see Paper 6b.1

c) To receive an update from the Clerk on any other Council issues

- Internal audit ran 1 week late but is now complete (see paper 111).
- The bench is awaiting installation.

CORRESPONDENCE JULY 2026

1) BMSDC Briefing
   For Information Only
2) SALC Traveller Guidance Link
   FIO & to decide whether to implement policy (see paper)
3) SALC News Bulletin
   FIO (note Box 11 clarification)
4) Notification of price increase – Play Inspection
   FIO
5) SALC Code of Conduct factsheet (inc. links)
   FIO
6) SALC HR Bulletin – Sexual Harassment
   FIO
7) NSIP Update (spreadsheet available)
   FIO
8) National Landscape funding
   FIO
9) SALC News Bulletin
   FIO (note mineral & waste Call for Sites)
10) SALC HR Bulletin – Health
    FIO
11) Notice of campaign against rural development
    FIO
12) SALC News Bulletin
    FIO (note changes to Declaration of Interest)
13) BMSDC Briefing
    FIO

1.

Suffolk councils launch reorganisation website
A new website providing trusted information on Local Government Reorganisation (LGR) in Suffolk has been launched by the county's 6 councils.

Newly elected council leader outlines need for targeted action amid funding challenges
The newly elected leader of Babergh District Council has spelled out the need for targeted action to support residents and communities amid serious funding challenges.

Vital support for Citizens Advice part of £810k grant awards
Citizens Advice services in Babergh and Mid Suffolk have received significant financial backing as part of the latest round of community funding from the district councils.

Council Chair presents funds to domestic abuse charity
Last year's Babergh District Council Chair, Cllr Elisabeth Malvisi presented a cheque for more than £4,000 to Suffolk domestic abuse charity, Compassion.

Cash boost for Babergh and Mid Suffolk communities
More than £680k is being distributed to towns and parishes across Babergh and Mid Suffolk to help local community infrastructure keep pace with housing growth.

Councils help bring careers to life thanks to college link up
Babergh and Mid Suffolk District Councils have linked up with Eastern Education Group to create a series of immersive experiences for young people to help inspire their future careers.

Tye Lane Solar Farm Community Benefit Fund
The Tye Lane Solar Farm Community Benefit Fund opens for applications on 1 June. It's available to support capital or revenue projects from VCFSE organisations in Bramford, Somersham, Little Blakenham, Nettleshead, Flowton, Burstall and Sproughton with up to £2,000 per project.

2.

Dear Clerks,

Thank you to everyone who joined the Clerks Unplugged session dedicated to Unauthorised Encampments and the support available from the **Norfolk, Suffolk, Gypsy, Roma and Traveller Service (NSGRTS)**. We hope you found the discussion both informative and useful.

Our guest speakers, **Ashley Grant** and **Amy Hart** have shared the guidance document they have created for town and parish councils.

The guidance aims to provide clear, practical, step-by-step guidance for Town and Parish Councils in managing and responding to unauthorised encampments on town or parish owned or managed land.

It is important to note that the guidance is not a substitute for legal advice. Councils should seek advice from a qualified legal professional before taking enforcement actions.

Unauthorised Encampment Guidance Pack

The NSGRTS Team can be contacted at **NSGRTS@norfolk.gov.uk**

During the session, Rachel Belcher-Nairn, clerk of Stowupland, mentioned that her parish has a comprehensive policy on the topic and offered to share this. The policy is available on the council website - **Stowupland Parish Council Unauthorised Encampments Policy and Procedure**

David Blackburn, clerk of Stowmarket Town Council, offered the following information based on their experience: "*Our recommendation for bailiffs is Lecoche (Bedfordshire), there is also Absolute Enforcement (Essex) – we have costs from last year of agents, dog handlers etc for serving notice and attending on site to secure removal.*"

For general support from SALC, please continue to use the member portal to submit your enquiries.

We look forward to speaking with you soon.

Best wishes,

Claire Pizzey & Sophie Brouillet

3.

Weekly news e-bulletin

week commencing 1st June 2026

Project Keystone survey is now live — Help shape the future of the sector

NALCs Project Keystone survey is now open, and they are calling on everyone who works in and with parish and town councils to take part and have their say. It is an important opportunity for the sector to come together and influence what happens next.

Project Keystone is a strategic review of the National Association of Local Councils and our relationship with county associations, designed to inform the future direction, role and strategic priorities of sector support for parish and town councils.

They want to hear from councillors, clerks, council staff, county associations, councillor representatives, and wider stakeholders about what is working well, where improvements are needed, and what support the sector needs for the future.

Your feedback will play a vital role in informing the review and shaping future Project Keystone engagement and outcomes. The more voices they hear, the stronger and more representative the future direction of the sector will be.

The survey takes approximately 30 minutes to complete and will close on **5th June 2026.**

If you work in or alongside parish and town councils, we strongly encourage you to take part and ensure your views are reflected in this important piece of work.

Click here to complete the survey.

NALC Legal bulletin - 26th May 2026

NALC have issued a new legal bulletin - The Subsidy Control Act 2022.

Click here to view the legal bulletin

REMINDER - Suffolk Community Awards - Don't Miss Your Chance to Nominate, awards now open!

Nominations for the prestigious Suffolk Community Awards 2026 are now open, with the opportunity to nominate the people, groups and organisations that make the biggest difference in their community.

With hundreds of entries from across Suffolk every year, the awards are the county's annual showcase for people and organisations who go out of their way to help others.

Nominating is free and includes 18 categories, from young person of the year to volunteering. There really is something for everyone to show appreciation to those who go the extra mile to demonstrate kindness and act as role models to others.

The closing date for nominations is **Sunday 12th July** and nominations can be made through the Suffolk Community Awards website. Winners will be announced and presented with prizes at the awards ceremony in September.

Click to view our blog post and find out more.

UPDATE - AGAR Box 11 Clarification

NALC provided clarification on the changes to AGAR box 11 for 2025/26, explained common misunderstandings, and advised on correct completion. This now includes advice from PKF Littlejohn should a correction to box 11 be required.

Click here to view the briefing.

Plug In Suffolk - Update

The latest update is now available form Plug In Suffolk.

Click here to read the update.

Sharing Information

Martlesham Parish Council would like recommendations of legal advice/services in respect of Purchase of land and Escrow or Third Party Holding Arrangements. If you can help, **please click here to email the clerk directly.**

Swilland and Witnesham Parish Council would like for help with contractor contact details used for play area repairs and ROSPA inspections. If you can help, **please click here to email the clerk directly.**

4.

Good afternoon,

I hope you are well.
We would like to inform you of an upcoming change to the administration fee applied to our annual play inspection booking service.
The block-booking rate provided by the Play Inspection Company offers a significant discount compared to individual annual inspection rates. However, coordinating this service involves a substantial amount of administration for our team, including contacting parishes, arranging inspections, raising invoices, and issuing completed reports.
Previously, the administration fee was set at 10% of the inspection cost. This no longer reflects the officer time required to manage the process. To cover costs,
the administration fee will now be applied as a flat rate of £25 per inspection.
If you have any questions or require further information, please let us know.
All invoices for the most previous play inspections will be sent by our finance team by the end of next week.

5.

Suffolk Association of Local Councils
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Hoey Ainscough Associates Ltd

Dear Clerks,

We are pleased to share the latest addition to our Code of Conduct factsheet series, focusing on **Dispensations**. Following the great response to our previous releases, this next guide offers clear, practical advice and is ready to be shared with your Council.

This resource can also be accessed via the Model Council, under the header **Code of Conduct and Standards**.

As part of this initiative, SALC has partnered with **Hoey Ainscough Associates Ltd** to produce a series of six Code of Conduct factsheets. Issued every two months, these will build a valuable library of reference materials designed specifically for clerks.

Code of Conduct remains a key issue for councils, and we hope this initiative will help promote improved practices across Suffolk.

Look out for the next instalment which will be released sometime in July.

6.

Navigating the New Sexual Harassment Laws and Employee Rights

Please find attached guidance relating to the new sexual harassment laws and employee rights. This guidance includes guidance on:

- What has changed?
- What are reasonable steps?
- Whistleblowing
- Unfair dismissal and Victimisation

These updates reflect a significant shift in the law, placing a positive legal duty on all employers to proactively take 'reasonable steps' to prevent sexual harassment before it occurs, ensuring our workplace remains a safe environment for everyone.

Please note this leaflet is for guidance only, and if you find yourself needing more support with this particular topic, please do not hesitate to contact me.

7.

Good afternoon,

Please find attached updated spreadsheet showing the progress of NSIPs and large-scale energy projects in the districts for your information.

Of note in this update:

- The Norwich to Tilbury examination continues with the next deadline on 10th June and the next series of hearings w/c 22nd June.
- Construction of the Bramford to Twinstead development is continuing. Information on the work that is happening can be found here: https://www.nationalgrid.com/the-great-grid-upgrade/bramford-to-twinstead/whats-happening-now Any concerns regarding non-compliance should be reported to the planning enforcement team as usual here: https://www.midsuffolk.gov.uk/report-it
- The ESW reservoir NSIP is temporarily pause, until April 2027, pending information from the Environment Agency
- We have received a scoping request for the Brunfort BESS development which will be issued later this month. At the moment, if an application is submitted for this project, it is expected to be determined by the respective local planning authorities (Mid Suffolk and Babergh DCs). However, the developer may request the application to determined by the Secretary of State as an NSIP.
- We have received a pre-application enquiry for the expansion of Yaxley substation which will be issued later this month.
- The North Falls wind farm NSIP has been consented.
- As a reminder, the monthly drop in session is now open for queries on all NSIPs. The sessions will be held via Teams using the existing meeting invite and is open to anyone, including individual residents, with queries about any NSIP. The next session is this week, on 11th June.

We are expecting more projects / applications which may warrant a further update during a month. I will continue to review the effectiveness of this email update to keep councillors and parish councils up to date. I appreciate all feedback, thank you.

Please do let me know if you need any support for your parish council meetings regarding any of these projects, or any other matter.

Please be reminded that pre-application details (those shown in red text on blue background) are confidential and must not be shared. If you are uncertain about what can be shared please contact me.

I hope this is helpful. As ever, please do not hesitate to contact me if you have any queries.

8.

To all Parish Council or Parish Meeting clerks in Suffolk & Essex Coast & Heaths National Landscape (formerly Areas of Outstanding Natural Beauty).

Are you or your community seeking funding for local projects, such as land & habitat management, improving public access, or protecting landscape or historic features?

If so, the FiPL programme (Farming in Protected Landscapes) might be able to help. This grant programme has recently been extended until 2029, and covers Suffolk & Essex Coast & Heaths and Dedham Vale National Landscapes.

The programme is open not just to farmers but to other organisations too, such as those which manage land, even if they don't own it. It is designed to support projects falling under one or more of the following four themes:

Climate e.g. the project might lead to increased storage of carbon; to reducing flood risk; or helping the landscape become more resilient to climate change
Nature e.g. you might be looking to increase the area of habitat, or better-manage what you already have
People e.g. your project be to provide more opportunities for people to explore, enjoy and understand the landscape or enable more people to get involved in land management such as by volunteering
Place e.g. you're seeking to enhance the quality and character of the landscape or conserve historic structures and features

You can find out more via the links below, but for an informal chat please contact Alex Dinsdale on 07793 863317.
https://coastandheaths-nl.org.uk/managing/farming-in-protected-landscapes/

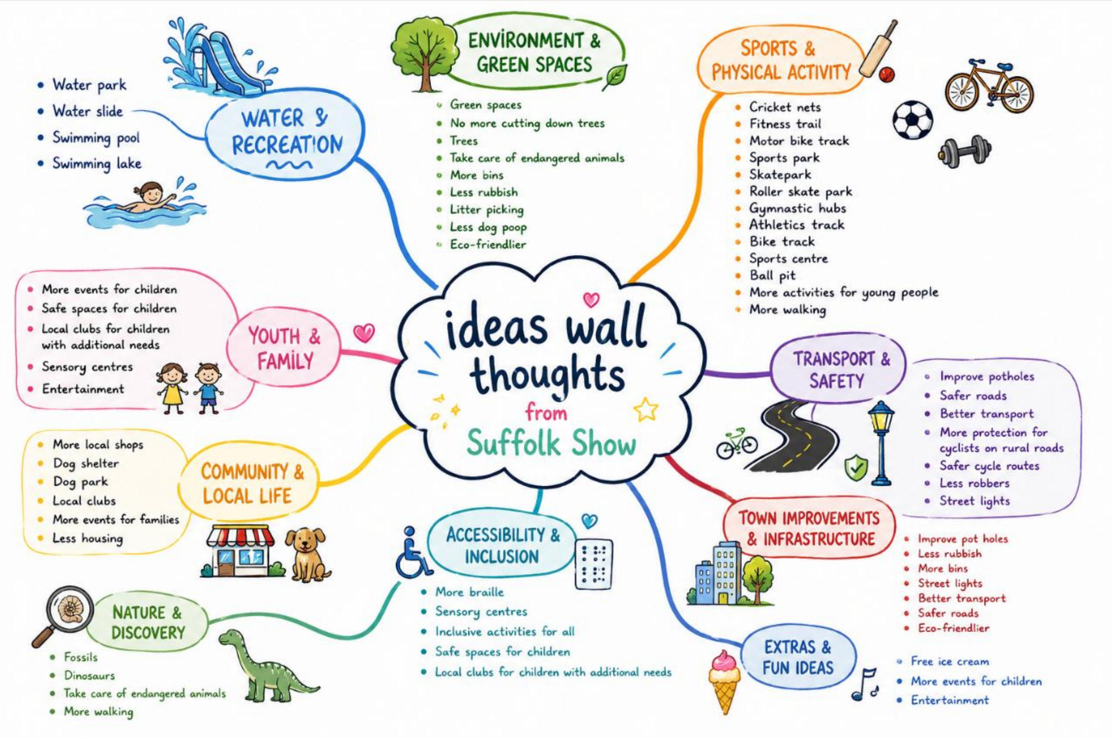
9.

Weekly news e-bulletin

week commencing 15th June 2026

Suffolk Show Ideas Board

At this year's Suffolk Show, visitors to the SALC stand were invited to share their ideas for their local town or parish. Common themes included better community facilities, safer roads, more activities for children and young people, improved accessibility, greener spaces, and enhanced sports and recreation opportunities. Thank you to everyone who contributed their ideas and helped shape a picture of what matters most to Suffolk's communities.



Click here to download a copy

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Nominating is free and includes 18 categories, from young person of the year to volunteering. There really is something for everyone to show appreciation to those who go the extra mile to demonstrate kindness and act as role models to others.

The closing date for nominations is **Sunday 12th July** and nominations can be made through the Suffolk Community Awards website. Winners will be announced and presented with prizes at the awards ceremony in September.

Click to view our blog post and find out more.

Suffolk County Council - Call for sites, Minerals and Waste Plan

Suffolk County Council is commencing its Call for Sites consultation for the new Suffolk Minerals and Waste Plan.

The consultation will open on the **15th June 2026** and will run for six weeks until 2**3:59 27th July 2026.**

The County Council is preparing a new Minerals and Waste Plan in line with the Government's reformed local plan-making system. The Create or Update a Local Plan (CULP) guidance recommends we target as wide an audience as possible with a call for sites.

The Call for Sites represents an early and important stage in the plan making process. It provides an opportunity for landowners, operators, industry bodies, community organisations and other stakeholders to submit land for consideration as potential minerals extraction sites, waste management facilities and their associated infrastructure.

The Call for Sites does not determine whether a site will be allocated. All submitted sites will be subject to detailed assessment, and the overall strategy for the new Plan will be informed by technical evidence, sustainability appraisal, and feedback from later consultation stages. Submission of a site does not confirm any planning status or imply future allocation.

The County Council requests submissions through our online survey, which is available at: **https://www.smartsurvey.co.uk/s/MineralsandWaste/** A separate submission must be completed for each site, and a shape file will need to be e-mailed to **mineralsandwasteplan@suffolk.gov.uk** clearly referencing the corresponding site submitted through the online form.

Further information, including guidance notes and FAQs relating to the call for sites consultation is available on our website at: **https://www.suffolk.gov.uk/planning-waste-and-environment/suffolk-minerals-and-waste-plan/a-new-suffolk-minerals-and-waste-local-plan**

If you have any questions about the Call for Sites process, please contact the Planning Policy team at: **mineralsandwasteplan@suffolk.gov.uk**

Sharing Information

Jo Beighton-Emms, town clerk at Wivenhoe Town Council is in her final year of studying for the Community Governance degree with the SLCC and De Montfort University. Her dissertation, is titled: "Blurring of boundaries between home and work life for clerks in England" To help her research this topic she would appreciate it if anyone can complete her online survey. **Click here to access the survey.**

10.

Suffolk Association of Local Councils
stronger together

Managing health, long term illness and risk

Please find attached guidance on managing health, long term illness and risk in the workplace. This guidance includes information on:

- Long term illness and disability
- Risk assessments
- Medical questionnaires
- Supporting your employee

Please note this leaflet is for guidance only, and if you find yourself needing more support with this particular topic, please do not hesitate to contact me.

11.

Dear Clerk

Please can you forward these details of our Campaign Against Inappropriate Development to your Councillors. We are strongly urging the Government to re-think the policy of overwhelming the countryside with unwanted housing, whilst neglecting to provide 'affordable' houses for the villagers themselves.

We urge you to sign our petition which has over 8000 signatures from all over the Country

https://petition.parliament.uk/petitions/762214

Kind Regards
Jerry Arnull
07578 392492

Mickleton Against Inappropriate Development (MAID)

12.

Weekly news e-bulletin

week commencing 29th June 2026

Change to Councillors' Register of Interests

A new blog has been published explaining the recent legislative changes affecting the disclosure of home addresses on Councillors' Registers of Interests.

Click here to read the blog and find out more.

CLOSING SOON - Suffolk Community Awards - Don't Miss Your Chance to Nominate, awards now open!

Nominations for the prestigious Suffolk Community Awards 2026 are now open, with the opportunity to nominate the people, groups and organisations that make the biggest difference in their community.

We are specifically looking for nominations for two of our award categories:

⌛ Young Councillor of the Year

🌍 Climate Response of the Year

We know there are individuals and projects making an incredible difference in our communities, but they can't be recognised unless someone takes the time to nominate them.

Do you know a young councillor who has shown exceptional dedication, leadership or made a real impact? Or perhaps you've seen an inspiring climate initiative that's helping create a more sustainable future?

If someone comes to mind, please take a few minutes to submit a nomination. Your nomination could ensure their hard work and achievements receive the recognition they deserve.

The closing date for nominations is **Sunday 12th July** and nominations can be made through the Suffolk Community Awards website. Winners will be announced and presented with prizes at the awards ceremony in September.

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The Call for Sites represents an early and important stage in the plan making process. It provides an opportunity for landowners, operators, industry bodies, community organisations and other stakeholders to submit land for consideration as potential minerals extraction sites, waste management facilities and their associated infrastructure.

The Call for Sites does not determine whether a site will be allocated. All submitted sites will be subject to detailed assessment, and the overall strategy for the new Plan will be informed by technical evidence, sustainability appraisal, and feedback from later consultation stages. Submission of a site does not confirm any planning status or imply future allocation.

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If you have any questions about the Call for Sites process, please contact the Planning Policy team at: **mineralsandwasteplan@suffolk.gov.uk**

Suffolk County Council Minerals and Waste Plan - Engagement Strategy consultation

Suffolk County Council is preparing an Engagement Strategy for the new Suffolk Minerals and Waste Plan.

As part of the Government's reformed local plan making system, the County Council is required to set out how it will engage with communities, stakeholders, statutory bodies and other interested parties throughout the preparation of the new Plan.

The Engagement Strategy will outline how and when stakeholders such as statutory bodies, local authorities, community organisations, industry representatives and voluntary groups will be invited to participate in the plan making process. The document and the feedback from the consultation will help inform the Project Initiation document (PID) which is a where the plan formally sets out its Engagement.

We are inviting you to review Engagement Strategy, which is available on the Suffolk County Council website, on the New local plan page:

https://www.suffolk.gov.uk/planning-waste-and-environment/suffolk-minerals-and-waste-plan/a-new-suffolk-minerals-and-waste-local-plan

or available directly at **https://www.suffolk.gov.uk/asset-library/minerals-and-waste-environment-strategy.pdf**

comments can be made using the online form available on the same webpage or directly via this link:

https://www.smartsurvey.co.uk/t/EngagementStrategy/

The consultation will run for 6 weeks from the **22 June 2026 to the 3 August 2026.**

If you have any questions regarding the Engagement Strategy or the plan making process, please contact the Planning Policy team at: **mineralsandwasteplan@suffolk.gov.uk**

Suffolk Against Fraud Newsletter

Suffolk Against Fraud was launched last week and is a partnership approach to raising awareness of fraud, preventing victims of fraud and increasing public protection around this ever evolving issue. 40% of all recorded crime in England and Wales is linked to fraud offences. Concerningly, victims of 'Doorstep crime' (usually older more vulnerable residents are targeted) are 2.4 times more likely to end up in residential care or dead within 2 years of the crime due to the severity of the impact on their health and wellbeing.

This work is being led by Trading Standards, SCC and Suffolk Constabulary who's Prevent & Protect Officers There work includes:

- Home visits to those affected / vulnerable to fraud (via the MASH)

- Training (a train the trainer package is being developed)

- Campaigns

- awareness raising at local organisations

- Providing advice and support to victims to prevent re-victimisation

- Delivering joint interventions with other partners.

Click here to view the newsletter.

Sharing Information

We have received an enquiry from Ashfield cum Thorpe Parish Council who are seeking advice on a request from a neighbouring property owner to connect to the parish council's private sewer serving a community hall.

The council is considering issues such as:

• Easements or legal rights to cross council land.

• Future maintenance responsibilities and costs for what would become a shared sewer.

• Agreements or covenants between the parties.

• Any practical or governance considerations that arose.

If you have experience you are happy to share, please contact Sarah Clare **clerk@ashfieldcumthorpe-pc.gov.uk**

13.

Your briefing notes for town and parish councils

Babergh & Mid Suffolk Councils

Have your say: Residents invited to help shape future of Babergh and Mid Suffolk
Residents, businesses, community groups and stakeholders are being invited to help shape the future of Babergh and Mid Suffolk as the councils launch the first stage of consultation on their new Joint Local Plan. If you have a place to display any promotional material about the consultation, a poster is attached to this email.

Sudbury bus station set for improvements after council secures £250k funding
Improvements will be made to Sudbury's bus station after Babergh District Council secured £250k to enhance the travel experience for both passengers and operators.

New weekly wellbeing walk launches in Sudbury
Sudbury's new guided wellbeing walk brings a much needed, friendly walking option to a town that previously had no wellbeing walks.

Families in Babergh urged to claim Healthy Start support
Families across Babergh are being encouraged to check if they are eligible for the Healthy Start Scheme – with a recent increase in payment levels putting even more money into the hands of those who need it most.

New campaign launched to showcase Suffolk vineyards
A new Suffolk Wine Trail has been launched to help showcase Suffolk's growing collection of local vineyards.

Residents urged not to miss out on heating oil help
Babergh and Mid Suffolk District Councils have joined forces with local Citizens Advice services to reach residents who may be missing out on financial help with heating oil – having already helped households unlock £100k in unclaimed benefits over the last year.

New Babergh Chair pledges support for charity close to his heart
The new Chair of Babergh District Council will be supporting a cause 'close to his heart'.

JULY 2026

PAPER 8.b

PAYMENTS AGREED/RATIFIED AT THE MEETING HELD ON 2nd June 2026

PAYMENTS MADE

Payee	Internal Ref	Detail	Method	NETT	VAT	TOTAL
R. Belcher-Nairn	June 2	Clerk salary May 2026	BACs	530.97		530.97
R. Belcher-Nairn	June 3	Working from Home Allowance	BACs	26.00		26.00
R. Belcher-Nairn	June 4	MS365 Subscription (paid by personal card due to debit card being cancelled)	BACs	8.51	1.70	10.21
NEST	June 5	RBN Pension Contribution	Direct Debit	48.92		48.92
Tesco Mobile	June 6	Phone	Direct Debit	15.99		15.99
Tattingstone Playing Field Committee	June 7	Hedge cutting	BACs	750.00		750.00
Scribe Accounts	June 8	Scribe accounting software 2026-27	BACs	319.2	63.84	383.04
Tattingstone Village Hall	June 9	Hall Hire 2025-26	BACs	192.50		192.50
NBB Recycled Furniture	June 10	Bench for playing field	BACs	455.00	91.00	546.00
Lloyds Banki	July 1	Service charge	Direct Debit	4.25		4.25
						£2507.88

INCOME RECEIVED

None

PAYMENTS TO BE MADE

Payee	Internal Ref	Detail	Method	NETT	VAT	TOTAL
R. Belcher-Nairn	July 2	Clerk salary June 2026	BACs	530.97		530.97
R. Belcher-Nairn	July 3	Working from Home Allowance	BACs	26.00		26.00
R. Belcher-Nairn	July 4	MS365 Subscription (paid by personal card due to debit card being cancelled)	BACs	8.51	1.70	10.21
NEST	July 5	RBN Pension Contribution	Direct Debit	48.92		48.92
Tesco Mobile	July 6	Phone	Direct Debit	15.99		15.99
SALC	July 7	Training – Code of Conduct	BACs	35.00	7.00	42.00
SALC	July 8	Internal Audit service	BACs	237	47.40	284.40
HMRC	July 9	PAYE Q1 2025-26	BACs	545.98		545.98
Tattingstone PFC	July 10	Grass cutting 2026 (If agreed)	BACs	1764.0		1764.0
						£3268.47

Countersigned by……………………………………………………………Chair of Parish Council

All payments authorised under The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012

Note: Council resolved at the 2023 Annual Meeting that it met the eligibility conditions, and this continues right through until the next relevant annual meeting which will be May 2027.

This is regardless of whether the Council continues to meet those conditions for the duration, (para 7.12 of the Explanatory Memorandum to The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012 refers

Tattingstone Parish Council

Prepared by: ______________________ Date: __________

Name and Role (Clerk/RFO etc)

Approved by: ______________________ Date: __________

Name and Role (RFO/Chair of Finance etc)

	Bank Reconciliation at 30/06/2026			
	Cash in Hand 01/04/2026			43,702.73
	ADD Receipts 01/04/2026 - 30/06/2026			9,071.03
				52,773.76
	SUBTRACT Payments 01/04/2026 - 30/06/2026			5,022.32
A	**Cash in Hand 30/06/2026** (per Cash Book)			**47,751.44**
	Cash in hand per Bank Statements			
	Petty Cash	30/06/2026	0.00	
	Current Account	30/06/2026	0.00	
	Deposit Account	30/06/2026	0.00	
	Lloyds Account	30/06/2026	7,440.05	
	Lloyds Commercial Instant Access	30/06/2026	40,311.39	
				47,751.44
	Less unpresented payments			
				47,751.44
	Plus unpresented receipts			
B	**Adjusted Bank Balance**			**47,751.44**
	A = B Checks out OK			

Philip Isbell – *Chief Planning Officer*
Planning – Place Directorate

Babergh District Council
Endeavour House, 8 Russell Road, Ipswich IP1 2BX

Website: www.babergh.gov.uk

LISTED BUILDING CONSENT

PLANNING (LISTED BUILDINGS AND CONSERVATION AREAS) ACT 1990
PLANNING (LISTED BUILDINGS AND CONSERVATION AREAS) REGULATIONS 1992

Correspondence Address:
Mrs Julia Temple
5 Cragpit Cottages
Tattingstone
Ipswich
IP9 2NX

Applicant:
Mrs Julia Temple
5 Cragpit Cottages
Tattingstone
Ipswich
IP9 2NX

Date Application Received: 15-Apr-26
Date Registered: 16-Apr-26

Application Reference: DC/26/01608

Proposal & Location of Development:
Application for Listed Building Consent. Replacement of 2 no. wooden windows with new softwood windows to match.

5 Cragpit Cottages, Main Road, Tattingstone, IP9 2NX

Section A – Plans & Documents:
This decision refers to drawing no./entitled Location Plan received 15/04/2026 as the defined red line plan with the site shown edged red. Any other drawing showing land edged red whether as part of another document or as a separate plan/drawing has not been accepted or treated as the defined application site for the purposes of this decision.

The plans and documents recorded below are those upon which this decision has been reached:

Design and Access Statement - Received 16/04/2026
Photograph Survey of Windows J _ K - Received 16/04/2026
Defined Red Line Plan Location Plan - Received 15/04/2026
Elevations - Proposed 10 Front - Received 16/04/2026
Elevations - Proposed 4 Rear - Received 16/04/2026
Fenestration Drawing Proposed Elevation Window J - Received 16/04/2026
Fenestration Drawing Proposed Elevation and Detail Window K - Received 16/04/2026
Fenestration Drawing Partial Sections - Received 16/04/2026
Heritage Statement - Received 16/04/2026

Section B:

Babergh District Council as Local Planning Authority, hereby give notice that **LISTED BUILDING CONSENT HAS BEEN GRANTED** in accordance with the application particulars and plans listed in section A subject to the following conditions:

1. COMPLIANCE REQUIRED: COMMENCEMENT TIME LIMIT

   The works to which this consent relate must be begun not later than the expiration of three years beginning with the date of this consent.

   Reason - To comply with the requirements of Section 18(1) of the Planning (Listed Buildings and Conservation Areas) Act 1990 as amended by Section 51 of the Planning and Compulsory Purchase Act 2004

2. APPROVED PLANS & DOCUMENTS

   The works hereby permitted shall be carried out in accordance with the drawings/documents listed under Section A above and/or such other drawings/documents as may be approved by the Local Planning Authority in writing pursuant to other conditions of this consent.

   REASON: For the avoidance of doubt and in the interests of proper planning of the works.

3. DISCHARGE REQUIRED: WINDOWS

   Prior to the installation of windows, large scale full horizontal and vertical section drawings shall be formally submitted to the Local Planning Authority and have been approved in writing. The drawings shall include details of materials, finishes, glazing, method of opening, moulding, beading and the relationship to their surrounds, and should be at an appropriate scale, i.e. 1:2, 1:5 or 1:10. The approved windows shall thereafter be installed and retained as approved.

   Reason: In the interests of the character, integrity and preservation of the building.

SUMMARY OF POLICIES WHICH ARE RELEVANT TO THE DECISION:

NPPF - National Planning Policy Framework
LP19 - The Historic Environment

NOTES:

1. **Statement of positive and proactive working in line with the National Planning Policy Framework (NPPF)**

   The proposal has been assessed with regard to adopted development plan policies, the National Planning Policy Framework and all other material considerations. The NPPF encourages a positive and proactive approach to decision taking, delivery of sustainable development, achievement of high quality development and working proactively to secure developments that improve the economic, social and environmental conditions of the area. While the applicant did not take advantage of the service, the Council provides a pre-application advice service prior to the submission of any application. The opportunity to discuss a proposal prior to making an application allows potential issues to be raised and addressed pro-actively at an early stage, potentially allowing the Council to make a favourable determination for a greater proportion of applications than if no such service was available.

2. **Listed Building Note**

This listed building consent relates solely to the plans, drawings, notes and written details submitted with the application or as subsequently amended in writing and referred to in this notice. Any variation of the works or additional works found necessary before work starts or while work is in progress or required under the Building Regulations, or by the County Fire Services or environmental health legislation may only be carried out after approval by the Local Planning Authority. Unauthorised modifications, alterations or works not covered by this consent may constitute an offence under Section 9 of the Planning (Listed Buildings and Conservation Areas) Act 1990 and may render the applicant, owner(s), agent and /or contractors liable to enforcement action and/or prosecution.

This relates to document reference: DC/26/01608

Signed: **Philip Isbell** **Dated:** **4th June 2026**

Chief Planning Officer

Important Notes to be read in conjunction with your Decision Notice

Please read carefully

This decision notice refers only to the decision made by the Local Planning Authority under the Town and Country Planning Acts and DOES NOT include any other consent or approval required under enactment, bylaw, order or regulation.

Please note: depending upon what conditions have been attached to the decision, action may be required on your part before you can begin your development. Planning conditions usually require that you write to the Local Planning Authority and obtain confirmation that you have discharged your obligations. You should read your decision notice in detail and make a note of the requirements placed on you by any conditions. **If you proceed with your development without complying with these conditions you may invalidate your permission and put your development at risk.**

Discharging your obligations under a condition:

You should formally apply to discharge your conditions and the relevant application forms are available on the Council's website. The Local Planning Authority has 8 weeks to write to you after you submit the details to discharge your conditions. You should always account for this time in your schedule as the Local Planning Authority cannot guarantee that conditions can be discharged quicker than this. A fee is applicable for the discharge of planning conditions.

COMMUNITY INFRASTRUCTURE LEVY

Babergh and Mid Suffolk District Councils have adopted Community Infrastructure Levy (CIL) charging which affects planning permissions granted on or after 11th April 2016 and permitted development commenced on or after 11th April 2016. You are responsible for submitting the relevant CIL forms to our Infrastructure Team, telling them who will pay CIL and when the development will commence. However, you will receive a Liability Notice including the amount to be paid and what you must do. Please ensure the Infrastructure Team have your correct contact details. If you have any questions, please contact the Infrastructure Team direct on: infrastructure@baberghmidsuffolk.gov.uk or telephone 01449 724563.

Alternatively, you can find more information about CIL on our websites here: CIL in Babergh and CIL in Mid Suffolk

BUILDING CONTROL

The project may be subject to the requirements of the Building Regulations 2010. Advice and assistance can be obtained from our Building Control Team by visiting our websites here: Building control in Babergh and Building control in Mid Suffolk

Alternatively you can email the Building Control Team: building.control@baberghmidsuffolk.gov.uk or telephone 01449 724510. They will work with you offering competitive fee quotations and pre-application advice upon request.

Appeals to the Secretary of State

1. If the applicant is aggrieved by the decision of the Local Planning Authority to refuse permission or consent, or to grant permission or consent subject to condition, they may appeal to the Secretary of State for Communities and Local Government. The applicant's right of appeal is in accordance with the appropriate statutory provisions which follow:

Planning Applications: Section 78 Town and Country Planning Act 1990

Listed Building Applications: Section 20 Planning (Listed Buildings and Conservation Areas) Act 1990

Advertisement Applications: Section 78 Town and Country Planning Act 1990
Regulation 15

Town and Country Planning (Control of Advertisements) Regulations 2007

Notice of appeal in the case of applications for advertisement consent must be served within eight weeks of receipt of this notice. Notice of Householder and Minor Commercial Appeals must be served within 12 weeks, in all other cases, notice of appeal must be served within six months of this notice. If this is a decision on a planning application relating to the same or substantially the same land and development as is already the subject of an enforcement notice, if you want to appeal against your local planning authority's decision on your application, then you must do so within 28 days of the date of this notice. If an enforcement notice is served relating to the same or substantially the same land and development as in your application and if you want to appeal against your local planning authority's decision on your application, then you must do so within: 28 days of the date of service of the enforcement notice, or within six months of the date of this notice, whichever period expires earlier.
Appeals must be made on a form which is obtainable from The Planning Inspectorate, Temple Quay House, 2 The Square, Temple Quay, Bristol, BS1 6PN or online at https://www.gov.uk/government/publications/modelnotification-notice-to-be-sent-to-an-applicant-when-permission-is-refused

The Secretary of State has power to allow a longer period for the giving of a notice of appeal but he/she will not normally be prepared to exercise this power unless there are special circumstances which excuse the delay in giving notice of appeal. The Secretary of State is not required to entertain an appeal if it appears to him/her that permission for the proposed development could not have been granted by the Local Planning Authority, or could not have been so granted otherwise than subject to the conditions imposed by it, having regard to the statutory requirements*, to the provisions of the Development Order, and to any directions given under the Order. The Secretary of State does not in practise refuse to entertain appeals solely because the decision of the Local Planning Authority was based on a direction given by him/her.

2. If permission or consent to develop land or carry out works is refused or granted subject to conditions, whether by the Local Planning Authority or by the Secretary of State and the owner of the land claims that the land has become incapable of reasonable beneficial use by the carrying out of any development or works which has been or would be permitted they may serve on the Council of the district in which the land is situated, a purchase notice requiring the Council to purchase his interest in the land in accordance with the provisions of Section 137 of the Town and Country Planning Act 1990 or Section 32 Planning (Listed Buildings and Conservation Areas) Act 1990.
*The statutory requirements are those set out in Section 79(6) of the Town and Country Planning Act 1990, namely Sections 70 and 72(1) of the Act.

Annual Internal Audit Report 2025/26

TATTINGSTONE PARISH COUNCIL

tattingstone.onesuffolk.net

During the financial year ended 31 March 2026, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✔		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✔		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✔		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.		✔	
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✔		
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.			✔
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✔		
H. Asset and investments registers were complete and accurate and properly maintained.	✔		
I. Periodic bank account reconciliations were properly carried out during the year.	✔		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✔		
K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")*			✔
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✔		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations *(during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).*	✔		
N. The authority has complied with the publication requirements for 2024/25 AGAR *(see AGAR Page 1 Guidance Notes).*	✔		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✔		
	Yes	**No**	**Not applicable**
P. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✔

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

Date(s) internal audit undertaken			Name of person who carried out the internal audit
12/06/2026	DD/MM/YYYY	DD/MM/YYYY	Mrs J Lawes (on behalf of SALC)

Signature of person who carried out the internal audit: JLawes   Date: 12/06/2026

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report **must explain why not (add separate sheets if needed).

Internal Audit Report for Tattingstone Parish Council

for the period ending 31 March 2026

Clerk	Rachel Belcher-Naim
RFO (if different)	As above
Chairperson	Councillor Andrea Mendel
Precept	£17,005.80
Income	£19,475.80
Expenditure	£21,635.92
General reserves	£23,975.68
Earmarked reserves	£19,727.05
Audit type	Annual - exempt authority
Auditor name	Julie Lawes

Introduction

The primary objective of internal audit is to review, appraise and report upon the adequacy of internal control systems operating throughout the council. To achieve this SALC adopt a predominantly systems-based approach to audit.

The council's internal control system comprises the whole network of systems established within the council to provide reasonable assurance that the council's objectives will be achieved, with reference to:

- the effectiveness of operations
- the economic and efficient use of resources
- compliance with applicable policies, procedures, laws, and regulations
- the safeguarding of assets and interests from losses of all kinds, including those arising from fraud, irregularity, and corruption
- the integrity and reliability of information, accounts, and data

Methodology

When conducting the audit, the internal auditor may:

- conduct a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year in order to be able to complete the Annual Internal Audit Report 2025/26 of the Annual Governance and Accountability Return (AGAR)
- review the reliability and integrity of financial information and the means used to identify, measure, classify and report such information
- review the means of safeguarding assets and, as appropriate, verify the existence of such assets
- appraise the economy and efficiency with which resources are employed, identify opportunities to improve performance and recommend solutions to problems
- review the established systems to ensure compliance with those policies, procedures, laws, and regulations which could have a significant impact on operations, and determine whether the council complies
- review the operations and activities to ascertain whether results are consistent with objectives and whether they are being conducted as planned

Section 1 – Financial Regulation and Standing Orders The internal auditor will check the date the Council conducted its annual review of both Standing Orders and Financial Regulations and in particular check if these are based on NALC'S latest model which include legislative changes.		
Evidence		*Internal auditor commentary*
Have Standing Orders been adopted, up to date and reviewed annually?	*YES*	Council's Standing Orders, are based on the latest model published by the National Association of Local Councils (NALC), April 2025 and are fully tailored to the council. Council approved its Standing Orders at a meeting of council held 1st September 2025.
Are Financial Regulations up to date and reviewed annually?	*YES*	Financial Regulations, as seen on the Council's website, are based on the latest model published by NALC, Model Financial Regulations March 2025 with provisions included as outlined under NALC Advice Note – Procurement, 3 February 2026 link to view the advice note Council approved its Financial Regulations at a meeting of council held 1st September 2025.
Has the Council properly tailored the Financial Regulations?	*YES*	The Council's Financial Regulations have been tailored to the Parish Council.
Has the Council appointed a Responsible Financial Officer (RFO)?[1]	*YES*	In accordance with Section 151 of the Local Government Act 1972 (financial administration), the Council has appointed a person (the Clerk) to be responsible for the administration of the financial affairs of the relevant authority. This was reconfirmed by full Council at its meeting 6th May 2025.
Additional comments:		

[1] Section 151 Local Government Act 1972

Suffolk Association of Local Councils stronger together

Section 2 – Budgetary controls The internal auditor will seek verification that budgets are properly prepared, agreed and monitored. In particular they will look for evidence of good practice in that the key stages of the budgetary process have been followed		
Evidence		Internal auditor commentary
Verify that budget has been properly prepared and agreed	*Partly Met*	The budget for the year 2025/2026 was discussed at the Council meeting of 2nd January 2025 although there is no clear confirmation within the minutes as to the final budget figure being set. It was noted within the minutes that due to not having a Clerk / RFO in place at the time of the meeting, to base its precept request on current levels of expenditure, factoring in percentage increases. **Recommendation:** To ensure transparency in the budgetary process Council should evidence, by recording within the minutes, the budget being set alongside the reasoning for such a budget.
Verify that the precept amount has been agreed in full Council and clearly minuted	*NO*	The precept was set at £17,005.80 for 2025/2026 as evidenced on the precept form submitted to the charging authority. There was no evidence within the minutes of the precept figure being set, or approved by council with no detail of the impact this would have on a Band D dwelling, or percentage increase. **Recommendation:** The Council should ensure that both the annual budget and precept are formally approved and clearly recorded within the meeting minutes. In accordance with proper practices, as set out in the NALC Model Financial Regulations, the Council is required to prepare and approve a budget and determine its council tax requirement prior to setting the precept. The approved budget, precept amount, and the Council's resolution to approve them should be evidenced within the minutes to provide a clear and transparent audit trail demonstrating that the decision has been properly considered and authorised.

Regular reporting of expenditure and variances from budget	*YES*	The minutes evidence that Council carried out its regular review covering the budget for the current year with a review of income and expenditure against budget along with forecasts for the remainder of the year
Reserves held – general and earmarked[2]	*YES*	The Council, as at year-end, had Earmarked Reserves totalling £19,727.05 with the balance being General Reserves of £23,975.68 with overall reserves standing at £43,702.73 ***Comment:*** *Council is advised to note guidance as issued by Proper Practices which states that it is regarded as acceptable for a council's general (non-earmarked revenue) reserves to be equal to 3 to 12 months of Net Revenue Expenditure. There is no upper limit for earmarked reserves, but they should be held for genuine and intended purposes and their level subject to regular review and justification (at least annually).*
Additional comments:		

[2] In accordance with proper practices, the generally accepted minimum level of a Smaller Authority's General Reserve is that this should be maintained at between three (3) and twelve (12) months of Net Revenue Expenditure

Section 3 – Proper bookkeeping The internal auditor will look at the methods and processes used to manage the council's accounts and in particular that it provides clear data for reporting and monitoring purposes. This includes checking information is accurate, kept up to date, referenced and verified.		
Evidence		*Internal auditor commentary*
Is the ledger maintained and up to date?	*YES*	The council uses Scribe to produce reports on a Receipts and Payments basis and ensures that the financial transactions of the Parish Council are as accurate as reasonably practicable. All transactions are well referenced and provide an effective tool for the basis of the council's internal controls.
Is the ledger on the correct basis in relation to the gross income/expenditure?	*YES*	Council's gross income and expenditure level is below the threshold of £200,000 and has been for three continuous years. Council's operating under this limit may choose either to report on an income and expenditure basis or on a receipts and payments basis. Council has elected to report its financial matters on a receipts and payments basis.
Is the cash book up to date and regularly verified?	*YES*	Council follows Proper Practices in ensuring that its accounting procedure gives an accurate presentation of the financial position and provides good evidence to support the council's underlying statements which are verified by council. A nominated councillor completes an accounting spot check which is reported at the following council meeting.
Is the arithmetic correct?	*YES*	A number of spot checks were carried out and the functionality of the cashbook was found to be in order.
Additional comments:		

Section 4 – Payment controls The internal auditor will specifically check bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FO) are being followed. The internal auditor will examine how regular payments are managed and specifically seek evidence that these have been brought back to the Council for verification purposes especially where the actual payment made differs from the amount previously agreed. VAT should be clearly identified including evidence that claims have been correctly managed. The internal auditor will check if the Council has a clear understanding on eligibility in relation to the General Power of Competence and that s.137 has been correctly applied and managed.		
Evidence		*Internal auditor commentary*
Is there supporting paperwork for payments with appropriate authorisation?	*YES*	A selection of random payments were cross checked against the minutes, cash book, bank statement and invoices and all were found to be recorded and authorised in accordance with Proper Practices. The RFO uploads copies of the invoices for payments made within the Scribe system ensuring information is easily accessible for verification. Council ensures both payments made and those approved retrospectively are detailed within council minutes and published on the website.
Where applicable, are internet banking transactions properly recorded and approved?	*YES*	Internet banking is operated in accordance with the Council's own Online Banking Policy. The continuation of BACS payments was approved by council at its meeting held 6th May 2025 where it was confirmed dual authorisation was required in accordance with its adopted Financial Regulations 6.9 and 6.10. Councils Online Banking Policy was reviewed and approved by council at a further meeting held 7th July 2025.
Is VAT correctly identified, recorded, and claimed within time limits?	*YES*	Council evidenced submission and receipt of quarterly VAT returns. £540.81 Quarter 1 £229.66 Quarter 2 £150.31 Quarter 3 Submissions are generated by the Scribe Accounting tools.

Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly?[3]	*YES*	The council has confirmed eligibility criteria to enable it to exercise the GPOC and adopted the same at its meeting on 9th May 2023.
Are payments under s.137[4] separately recorded, minuted and is there evidence of direct benefit to electorate?	*N/A*	Council has the GPoC.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	*N/A*	Council has no loans.
Additional comments:		

[3] Localism Act

[4] *Section 137 of the Local Government Act 1972 ("the 1972 Act") enables local councils to spend a limited amount of money for purposes for which they have no other specific statutory expenditure. The basic power is for a local council to spend money (subject to the statutory limit – of £11.10 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.*

Section 5 – Income controls The internal auditor will seek evidence to ensure income is correct managed – recorded, banked, and reported and test mechanisms used to achieve this.		
Evidence		Internal auditor commentary
Is income properly recorded and promptly banked?	*YES*	Income is recorded in accordance with Council's Financial Regulations. A number of items of income were cross checked against cash book and bank statement and found to be in order and recorded in accordance with Proper Practices. In accordance with proper practices, the RFO has ensured that the accounting records contain all day-to-day entries of all sums of money received.
Is income reported to full council?	*YES*	Income received is reported to full Council within the financial reports submitted to full Council in accordance with council's financial regulations
Does the precept recorded agree to the Council Tax Authority's notification?	*YES*	Council received precept in the sum of £17,005.80 from Babergh District Council for the period under review as reported to full Council within its Financial Reports. This was evidenced as received in the council Community Account in two payments of £8,502.90 in April and September 2025.
If appropriate, are CIL reporting schedules in accordance with the Regulations?[5]	*YES*	Council received no CIL income.
Is CIL income reported to the council?	*N/A*	As above
Does unspent CIL income form part of earmarked reserves?	*YES*	The draft CIL annual report for 2025/2026 shows that there is a retained balance of £23,390.62 which has been transferred into an Earmarked Reserve specifically allocated, in accordance with the Regulations.

[5] Community Infrastructure Levy Regulations 2010

Has an annual report been produced?	*YES*	The council has complied with its duty to produce annual reports that detail the amount of CIL funds received and spent and has demonstrated it understands the requirements to comply with its duty to produce and publish the annual report. ***Comment:*** *The 2024/2025 CIL Report as published on the council website details a year end figure of £23,188.12.*
Has it been published on the authority's website?	*YES*	The annual report for the year ending 31st March 2026 was verified by the internal auditor and the council understands that it should comply with its duty to upload the annual report onto its website.
Additional comments:		

Section 6 – Petty cash The Internal Auditor will seek evidence that the Council has followed its own policies, procedures, and verification processes and that these are up to date.		
Evidence		Internal auditor commentary
Is petty cash in operation?	*N/A*	Council does not operate a petty cash system.
If appropriate, is there an adequate control system in place?	*N/A*	As above.
Additional comments:		

Section 7 – Bank reconciliation The internal auditor will seek to establish that the Council understands and can evidence good practice and internal control mechanisms in relation to bank reconciliation.		
Evidence		Internal auditor commentary
Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?	*YES*	There is evidence of good financial practice, and the Council has implemented a system whereby bank reconciliation is correctly verified by the Council. This not only safeguards the Responsible Financial Officer but also fulfils an internal control objective.
Do bank balances agree with bank statements?	*YES*	Bank balances agree with period end statements and, as at year end 31st March 2026 the balance across the council's accounts stood at £43,702.73 as recorded in the Draft Statement of Accounts and on the Year-end Bank Reconciliation.
Is there regular reporting of bank balances at Council meetings?	*YES*	Balances across the Council's accounts are reported at each meeting of full Council. This is not only good practice but is also a safeguard for the RFO and fulfils one of the authority's internal control objectives. The bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flows and therefore aids decision-making.

Section 8 – Payroll controls The Internal Auditor will check salaries were approved in accordance with PAYE, NI, Pension and that there is a clear understanding that the clerk is not self-employed. The Internal Auditor will also review how payroll is managed including evidence of approval of payslips.		
Evidence		Internal auditor commentary
Do all employees have contracts of employment?	*YES*	Council had one employee on its payroll at the period end of 31st March 2026. The employment contract was not reviewed during the internal audit but the Clerk to the Council has confirmed that a Contract of Employment in place.
Has the Council approved salary paid?	*YES*	All salary payments are presented to the Council for approval and payments made in accordance with Council's own Financial Regulations.
Are all employees paid at least the minimum wage?	*YES*	Employee is paid at least the national minimum wage.
Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?	*YES*	There are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the council has complied with its duties under legislation.
Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?	*YES*	The payroll function for the year under review is operated in accordance with HM Revenue and Customs guidelines and outsourced to Suffolk Association of Local Councils. Cross-checks were completed on three payments covering salary and PAYE were found to be in order. Deductions paid to HM Revenue and Customs during the year under review were made in accordance with timescales as set out in the regulations.
Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?[6]	*YES*	Council is aware of its pension responsibilities and payments are made in accordance with timescales agreed with the Council's Pension Provider.

[6] The Pension Regulator – website click here

Have pension re-declaration duties been carried out	*NO*	From paperwork seen, the council completed its re-declaration of compliance with The Pensions Regulator in April 2023. **RECOMMENDATION:** Re-declaration is required every three years, with the re-declaration due to have taken place April 2026. If not already completed council should ensure this is done at its earliest opportunity.
Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?	*YES*	There is a satisfactory expense system in place and all expenses claimed are approved by full council with supporting paperwork in place and reimbursed in accordance with Council's Financial Regulations.
Additional comments:		

Section 9 – Year End procedures		
Evidence		*Internal auditor commentary*
Are appropriate accounting procedures used?	*YES*	Accounts are produced on a receipts and payments basis and all found to be in order.
Financial trail from records to presented accounts	*YES*	The end of year accounts and supporting documentation were well presented for the internal auditor review. There is a full audit trail from records to presented accounts.
Has the appropriate end of year AGAR[7] documents been completed?	*YES*	As Council is a smaller authority with gross income and expenditure not exceeding £25,000 it is required to complete the Annual Governance and Accountability Return (AGAR) Form 2. The Accounting Statements were submitted in draft form for the internal audit review, and it is assumed that the figures submitted will be those that are replicated in their entirety onto the AGAR.
Did the Council meet the exemption criteria and correctly declared itself exempt?	*N/A*	The council was unable to declare itself exempt for 2024/2025.
During the period in question did the small authority demonstrate that it correctly provided for the exercise of public right as required by the Accounts and Audit Regulations 2015?	*YES*	During the review of the publication requirements of the Accounts and Audit Regulations 2015, it is noted that, for the year 2024- 2025, the Council correctly provided for the exercise of elector's rights. The RFO had set the dates for the inspection of the Council's accounts and associated documents as Monday 30th June 2025 to Friday 8th August 2025 with the date of the notice being Friday 27th June 2025.

[7] Annual Governance & Accountability Return (AGAR)

Have the publication requirements been met in accordance with the Regulations?[8]	*YES*	In accordance with the Accounts and Audit Regulations 2015, as a smaller authority with either income or expenditure exceeding £25,000 but not exceeding £6.5 million, it is confirmed that the Council did comply with the requirements of the Accounts and Audit Regulations 2015 for the year ending 31st March 2025 as it published the following on its website: Annual Internal Audit Section 1 - Annual Governance Statement Section 2 - Accounting Statements Section 3 - The External Auditor Report and Certificate Notice of the period for the exercise of public rights and other information required by Regulation 15(2) Accounts and Audit Regulations 2015.
Additional comments:		

[8] Accounts and Audit Regulations 2015

Section 10 – Risk management The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council.		
Evidence		Internal auditor commentary
Is there evidence of risk assessment documentation?	*YES*	The risk assessment documentation as reviewed provides details of the risks associated with the functioning of a smaller authority and the measures that the Council will undertake to mitigate such risks. The Risk Register for the year under review was considered and adopted by full Council at its meeting of 7th July 2025.
Is there evidence that risks are being identified and managed?	*YES*	Council is aware that risk assessment needs to focus on the safety of the Parish Council's assets, and particularly its money. There is evidence that overall, the parish council has taken action to identify and assess those risks and has considered what actions or decisions it needs to take during the year to manage in order to avoid financial or reputational consequences.
Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee ***and*** *has been reviewed on an annual basis?*	*YES*	Council has insurance in place under a specialist policy for local councils with Ansvar which shows core cover for the following: Public/Products Liability £10m; Employers Liability £10m and Fidelity Guarantee of £50k. ***COMMENT****: Council should look at reviewing its fidelity cover to ensure it is equal to at least the sum of the year-end balances plus 50% of the precept/grants to be received in the following April.*
Evidence that internal controls are documented and regularly reviewed[9]	*YES*	At the meeting of 7th July 2025, Council, in accordance with Regulation 6 of the Accounts and Audit Regulations 2015, confirmed that the financial and management systems of the council were sound and adequate and internal

[9] Accounts and Audit Regulations

		control arrangements were efficient and effective to address the risks associated with the management of public finances.
Evidence that a review of the effectiveness of internal audit was conducted during the year, including consideration of the independence and competence of the internal auditor prior to their appointment[10]	*YES*	In accordance with the Accounts and Audit Regulations 2015, the Parish Council formally reviewed the scope and effectiveness of its internal audit arrangements, evidence of which is contained within its Internal Control Policy as adopted on 7th July 2025.
Additional comments:		

[10] Practitioners Guide

Section 11 – Asset control The Internal Audit will be seeking to establish if there is a list of assets in accordance with proper practices including the date of acquisition, location, and value. This extends to checking policies (with evidence of review) and that the Council has applied the documented approach in practice. The Internal Auditor will check not only valuation processes but the existence of reserve budgets for depreciation and adequacy of insurance. A clear audit trail should be available when items are purchased including minutes to evidence approval.		
Evidence		Internal auditor commentary
Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?[11]	*YES*	The Asset Register, as viewed on the Council's website, and as approved at the meeting of 6th May 2025, was reviewed during the year and reflects those items listed under insurance and within the Parish Council's remit for maintenance and ownership.
Is the value of the assets included? (Note value for insurance purposes may differ)	*YES*	It is noted that the declared value for all assets at year-end 31st March 2026 is £78,247 which reflects overall movement in the asset register covering acquisitions and disposals.
Are records of deeds, articles, land registry title number available?	*N/A*	Records of deeds, articles, land registry title number were not reviewed during the internal audit which was carried out via remote means.
Are copies of licences or leases available for assets sited at third party property?	*N/A*	
Is the asset register up to date and reviewed annually?	*YES*	The asset register was approved by the Council at its meeting on 6th May 2025 confirming it covers assets within the ownership or responsibility of the Council and again at the meeting held 5th May 2026.
Cross checking of insurance cover	*N/A*	Council has insurance under all risks cover for its assets as specified under generic headings on the insurance schedule.
Additional comments:		

[11] Practitioners Guide

Section 12 – Assertion 10 The internal auditor will be checking that the council complies to the new assertion 10 introduced to the Annual Governance Accountability and Return (AGAR) following changes to the Practitioners' Guide 2025.		
Evidence		*Internal auditor commentary*
Has the Council registered with the Information Commissioner's Office (ICO)?[12]	*YES*	The Council is correctly registered with the Information Commissioner's Office (ICO) as a Data Controller in accordance with the Data Protection Legislation.
Is there an adopted council publication scheme and is it reviewed regularly?	*Partly Met*	Under the Freedom of Information Act 2000, public authorities must provide access to information held which must be published proactively. The Freedom of Information Act requires every public authority to have a publication scheme and to publish information covered by the scheme. Council has published on the website the Model Publication Scheme from the ICO, but should look to review the information it holds under its scheme and ensure that it is up to date and ensure that it is available to view on its website. **Comment:** Council has in place version 1.2 of the Model Publication Scheme and should look to review and adopt the latest version 3.0 which includes the added template detailing what information you hold, how this is accessible and if at any cost.
Is the Council compliant with the General Data Protection Regulation requirements?	*YES*	Council has taken active steps to ensure compliancy with the GDPR requirements and has adopted a number of GDPR Policies that provide clear responsibilities and obligations of the Council in respect of the collecting, using and protecting of personal information in accordance with the provisions of the GDPR.

[12] Data Protection Act 2018

Has the Transparency Code been correctly applied, and information published in accordance with current legislation?	*YES*	To ensure compliance with the requirements of the [Transparency Code for smaller authorities] (turnover not exceeding £25,000), Council is aware that the following should be published on a public website for the year 2025/2026 not later than 1 July: • Internal Audit Report • List of Councillors and Responsibilities • Items of Expenditure Above £100 including recoverable and non-recoverable VAT • End of Year Accounts • Annual Governance Statement • Asset Register and that Agendas of Meetings; Associated Papers and Minutes should be published in accordance with the prescribed timescales as set out in the Transparency code for smaller authorities – December 2014.
Has the Council published a website accessibility statement on their website in line with Regulations?[13]	*Partly Met*	Council has accessibility tools on its website thereby allowing for the increased functionality of the council's website, along with a website accessibility statement. WCAG2.2 is the standard that provides guidelines / recommendations for making web content accessible to people with disabilities, covering blindness, low vision, hearing loss, cognitive limitations, and more, with a key focus on mobile accessibility, low-vision needs, and clearer focus indicators than its predecessors. Its main focus is ensuring that websites and apps are "perceivable, operable, understandable, and robust (POUR) for all users, including those with situational disabilities". **Recommendation:** That an Accessibility Statement be published to specify that it meets the legal requirements, alongside a review date. The Government digital accessibility webpage provides detailed guidance.

[13] Website Accessibility Regulations 2018

Has website accessibility been tested, at least annually?	*NO*	There is no evidence that a review of website accessibility has been carried out during the last financial year. ***Comment:*** *To ensure that the council website complies with the regulations, it is best practice to test for website accessibility at least annually.*
Does the council have, as a minimum, a single generic email address on an authority owned domain, for correspondence?[14] For example clerk@abccouncil.gov.uk or clerk@abccouncil.org.uk	*YES*	Council operates with a .gov.uk email address for the Clerk and Councillors *ensuring that sensitive information is handled in a controlled environment with appropriate security measures. This aligns with GDPR principles such as data minimisation, integrity and confidentiality. Authority-owned email accounts provide a clear record of communications, which is essential for transparency and accountability. This helps in maintaining an audit trail and ensures all council-related communications are accessible for review if needed and makes Data Subject Access and Freedom of Information Requests easier to manage.*
Does the council have an IT policy that is tailored to the council?[15]	*YES*	The council has adopted an IT policy that has been personalised for the specific use of the council. This policy was approved at the meeting of 6th October 2025.
Additional comments:		

[14] Practitioners Guide
[15] Practitioners Guide

Section 13 – Internal audit The internal auditor will revisit weaknesses and recommendations previously identified to see if these have been addressed. They will also check if any changes introduced require further verification to ensure effectiveness of the corrective action taken.		
Evidence		*Internal auditor commentary*
Has the Council considered the previous internal audit report?	*YES*	The Internal Audit Report for the period ending 31st March 2025 was formally considered by and approved for adoption at the meeting of full Council of 7th July 2025.
Has appropriate action been taken regarding the recommendations raised?	*YES*	Appropriate action was taken.
Has the Council confirmed the appointment of an internal auditor?[16]	*YES*	SALC were appointed as the Council's internal auditors for the year ending 31st March 2026 at the meeting of 2nd February 2026.
Has the letter of engagement been approved by full council?[17]	*YES*	The letter of engagement was approved by full council at the meeting of 2nd March 2026. Council has understood the requirement to ensure that it has a clear understanding of the roles and responsibilities for internal audit, audit planning and timing of visits, reporting requirements; access to information; period of engagement and remuneration.
Additional comments:		

[16] Practitioners' Guide
[17] Practitioners' Guide

Section 14 – External audit for the period under review The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered.		
Evidence		*Internal auditor commentary*
Has the Council considered the previous external audit report?[18]	*YES*	At the meeting of Council held 3rd November 2025, Council considered the report from the External Auditor for the year ending 31st March 2025.
Has appropriate action been taken regarding the comments raised?	*YES*	The following matter had come to the external auditor's attention: • The Notice of the Conclusion of the audit and external audit report and certificate were not published on the authority website.
Additional comments:		

[18] Regulation 20 Accounts and Audit Regulations 2015 – *following completion of an audit the Council should note that it is the Council as a whole (i.e., All members) and not a committee that should receive and consider the audit letter (including Annual Return and Certificate) from the local auditor as soon as reasonably practicable and the minutes should reflect that these have been received.*

Section 15 – Additional information The internal auditor will look for additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations.		
Evidence		*Internal auditor commentary*
Was the annual meeting held in accordance with legislation? [19]	*YES*	The Annual Meeting of the Parish Council was held on 6th May 2025 and the first item on the agenda was the election of Chairperson.
Is there evidence that Minutes are administered in accordance with legislation? [20]	*YES*	Council is aware that that under LGA 1972 schedule 12, paragraphs 41(1) and 44 the draft minutes of a meeting should be formally approved (with any necessary amendments) at the next meeting. At each meeting, the Chair is given formal approval to sign the minutes.
Is there a list of members' interests held?	*YES*	Evidence was seen on the Babergh District Authority's Website the Register of Interests for all current Parish Councillors with a direct link from the Council's own website.
Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?	*N/A*	Council does not have any Trustee Responsibilities.
Is there evidence that electronic files are backed up?	*YES*	Council uses a system whereby a back-up of the council's data is taken and stored appropriately.
Do terms of reference exist for all committees and is there evidence these are regularly reviewed?	*N/A*	Council does not operate with a committee system.
Additional comments:		

[19] The Local Government Act 1972 Schedule 12, paragraph 7 (2) and Schedule 15 (2)
[20] Public Bodies (Admission to Meetings) Act 1960, Local Government Act 1972, and the Localism Act 2011

Signed: J. Lawes

Date of Internal Audit Report: Friday 12th June 2026

On behalf of Suffolk Association of Local Councils

Tattingstone Parish Council

Finance Regulations

Version 1

Tattingstone Parish Council
01 Sept 2025

TATTINGSTONE PARISH COUNCIL FINANCIAL REGULATIONS

Contents

These Financial Regulations were adopted by the council at its meeting held on 1st September 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. Wilful breach of these regulations by an employee may result in disciplinary proceedings.

1.4. In these Financial Regulations:

- 'Accounts and Audit Regulations' means the regulations issued under Sections 32, 43(2) and 46 of the Local Audit and Accountability Act 2014, or any superseding legislation, and then in force, unless otherwise specified.
- "Approve" refers to an online action, allowing an electronic transaction to take place.
- "Authorise" refers to a decision by the council, or a committee or an officer, to allow something to happen.
- 'Proper practices' means those set out in *The Practitioners' Guide*
- *Practitioners' Guide* refers to the guide issued by the Joint Panel on Accountability and Governance (JPAG) and published by NALC in England or Governance and Accountability for Local Councils in Wales – A Practitioners Guide jointly published by One Voice Wales and the Society of Local Council Clerks in Wales.
- 'Must' and **bold text** refer to a statutory obligation the council cannot change.
- 'Shall' refers to a non-statutory instruction by the council to its members and staff.

1.5. The Responsible Financial Officer (RFO) holds a statutory office, appointed by the council. The Clerk has been appointed as RFO and these regulations apply accordingly. The RFO;

- acts under the policy direction of the council;
- administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;
- determines on behalf of the council its accounting records and control systems;
- ensures the accounting control systems are observed;
- ensures the accounting records are kept up to date;
- seeks economy, efficiency and effectiveness in the use of council resources; and
- produces financial management information as required by the council.

1.6. **The council must not delegate any decision regarding:**

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

1.7. In addition, the council shall:

- determine and regularly review the bank mandate for all council bank accounts;
- authorise any grant or single commitment in excess of £500;

2. Risk management and internal control

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

2.2. The Clerk shall prepare, for approval by the council, a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.

2.3. When considering any new activity, the Clerk shall prepare a draft risk assessment including risk management proposals for consideration by the council.

2.4. **At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.**

2.5. **The accounting control systems determined by the RFO must include measures to:**

- **ensure that risk is appropriately managed;**
- **ensure the prompt, accurate recording of financial transactions;**
- **prevent and detect inaccuracy or fraud; and**
- **allow the reconstitution of any lost records;**
- **identify the duties of officers dealing with transactions and**
- **ensure division of responsibilities.**

2.6. At least once in each quarter, and at each financial year end, a member other than the Chair shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the council.

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

3. Accounts and audit

3.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations.

3.2. **The accounting records determined by the RFO must be sufficient to explain the council's transactions and to disclose its financial position with reasonably accuracy at any time. In particular, they must contain:**

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

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

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

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

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

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

3.8. The council shall ensure that the internal auditor:

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

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

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

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

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

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

4. Budget and precept

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

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

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, taking account of the lifespan of assets and cost implications of repair or replacement.

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

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

4.6. The draft budget {with any committee proposals and [three-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 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. Any addition to, or withdrawal from, any earmarked reserve shall be agreed by the council.

5. Procurement

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

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

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

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

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

5.6. For contracts estimated to exceed £60,000 including VAT, the Clerk shall seek formal tenders from at least three suppliers agreed by the council. Tenders shall be invited in accordance with Appendix 1.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

6. Banking and payments

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

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

6.3. All invoices for payment should be examined for arithmetical accuracy, analysed to the appropriate expenditure heading and verified to confirm that the work, goods or services were received, checked and represent expenditure previously authorised by the council before being certified by the RFO. Where the certification of invoices is done as a batch, this shall include a statement by the RFO that all invoices listed have been 'examined, verified and certified' by the RFO.

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

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

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

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

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

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

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

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

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

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

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

7. Electronic payments

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

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

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

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

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

7.6. Two councillors who are authorised signatories shall check the payment details against the invoices before approving each payment using the online banking system.

7.7. Evidence shall be retained showing which members approved the payment online.

7.8. A full list of all payments made in a month shall be provided to the next [council] meeting and appended to the minutes.

7.9. With the approval of the council in each case, regular payments (such as gas, electricity, telephone, broadband, water, National Non-Domestic Rates, refuse collection, pension contributions and HMRC payments) may be made by variable direct debit, provided that the instructions are signed/approved online by two authorised members. The approval of the use of each variable direct debit shall be reviewed by the council at least every two years.

7.10. Payment may be made by BACS or CHAPS by resolution of the council provided that each payment is approved online by two authorised bank signatories, evidence is retained and any payments are reported to the council at the next meeting. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.

7.11. If thought appropriate by the council, regular payments of fixed sums may be made by banker's standing order, provided that the instructions are signed or approved online by two members, evidence of this is retained and any payments are reported to council when made. The approval of the use of a banker's standing order shall be reviewed by the council at least every two years.

7.12. Account details for suppliers may only be changed upon written notification by the supplier verified by two of the Clerk/RFO and a member. This is a potential area for fraud and the individuals involved should ensure that any change is genuine. Data held should be checked with suppliers every two years.

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

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

8. Cheque payments

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

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

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

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

9. Payment cards

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

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

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

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

10. Petty Cash

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

11. Payment of salaries and allowances

11.1. **As an employer, the council must make arrangements to comply with the statutory requirements of PAYE legislation.**

11.2. **Councillors allowances (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment.**

11.3. Salary rates shall be agreed by the council, or a duly delegated committee. No changes shall be made to any employee’s gross pay, emoluments, or terms and conditions of employment without the prior consent of the council.

11.4. Payment of salaries shall be made, after deduction of tax, national insurance, pension contributions and any similar statutory or discretionary deductions, on the dates stipulated in employment contracts.

11.5. Deductions from salary shall be paid to the relevant bodies within the required timescales, provided that each payment is reported, as set out in these regulations above.

11.6. Each payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a payroll control account or other separate confidential record, with the total of such payments each calendar month reported in the cashbook. Payroll reports will be reviewed to ensure that the correct payments have been made.

11.7. Any termination payments shall be supported by a report to the council, setting out a clear business case. Termination payments shall only be authorised by the full council.

11.8. Before employing interim staff, the council must consider a full business case.

12. Loans and investments

12.1. Any application for Government approval to borrow money and subsequent arrangements for a loan must be authorised by the full council and recorded in the minutes. All borrowing shall be in the name of the council, after obtaining any necessary approval.

12.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State (such as Hire Purchase, Leasing of tangible assets or loans to be repaid within the financial year) must be authorised by the full council, following a written report on the value for money of the proposed transaction.

12.3. The council shall consider the requirement for an Investment Strategy and Policy in accordance with Statutory Guidance on Local Government Investments, which must be written in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.

12.4. All investment of money under the control of the council shall be in the name of the council.

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

12.6. Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, shall be made in accordance with these regulations.

13. Income

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

13.2. The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the Clerk. The RFO shall be responsible for the collection of all amounts due to the council.

13.3. Any sums found to be irrecoverable and any bad debts shall be reported to the council by the RFO and shall be written off in the year. The council's approval shall be shown in the accounting records.

13.4. All sums received on behalf of the council shall be deposited intact with the council's bankers, with such frequency as the RFO considers necessary. The origin of each receipt shall clearly be recorded on the paying-in slip or other record.

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

13.6. The RFO shall ensure that VAT is correctly recorded in the council's accounting software and that any VAT Return required is submitted from the software by the due date.

14. Payments under contracts for building or other construction works

14.1. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments, which shall be made within the time specified in the contract based on signed certificates from the architect or other consultant engaged to supervise the works.

14.2. Any variation of, addition to or omission from a contract must be authorised by the Clerk to the contractor in writing, with the council being informed where the final cost is likely to exceed the contract sum by 5% or more, or likely to exceed the budget available.

15. Assets, properties and estates

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

15.2. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date, with a record of all properties held by the council, their location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held, in accordance with Accounts and Audit Regulations.

15.3. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

15.4. No interest in land shall be purchased or otherwise acquired, sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a written report shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate where required by law).

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

16. Insurance

16.1. The RFO shall keep a record of all insurances effected by the council and the property and risks covered, reviewing these annually before the renewal date in conjunction with the council's review of risk management.

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

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

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

17. Suspension and revision of Financial Regulations

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

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

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

Appendix 1 - Tender process

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

Date adopted: 07 July 2025
Date reviewed: 06 July 2026
Minute no.
Version no. 6

Tattingstone Parish Council

Internal Control Statement

Version 6.0

INTERNAL CONTROL STATEMENT

1. SCOPE OF RESPONSIBILITY

Tattingstone Parish Council (the Council) is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control which facilitates the effective exercise of the Council's functions and which includes arrangements for the effective management of risk. In accordance with the Local Government Act 1972 s151, the Council has appointed the Clerk as the Responsible Financial Officer (RFO) who administers the council's financial affairs in accordance with allActs, Regulations and proper practices.

2. THE PURPOSE OF THE SYSTEM OF INTERNAL CONTROL

Internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve polices, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to identify and prioritise the risks to the achievement of the Council's policies, aims and objectives, to evaluate the likelihood of those risks being realized and the impact should they be realised, and to manage them efficiently, effectively and economically.

The system of internal control is designed to ensure that the Council's activities are carried out properly and as intended. Internal controls are set up by the Clerk / RFO but it also falls to Council members to ensure that they have a degree of control and understanding of those controls. Controls will include; the checking of routine financial procedures; the examination of financial comparisons; the recording of assets and liabilities; the identification of risk; the evaluation of the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

3. THE INTERNAL CONTROL ENVIRONMENT

3.1 The Council

- The Council has appointed a Chair who is responsible for the smooth running of meetings and for ensuring that all Council decisions are lawfully taken.
- The Chair of the Council (or the Chair of the meeting) signs each page of the minutes.
- Decisions made are within the Standing Orders and Financial Regulations laid down and approved by the Council. These are kept regularly under review.
- The Council's budgeting process begins in October and the Council reviews its obligations and objectives and approves budgets for the following year at its December and January meetings.
- The January meeting of the Council approves the level of precept for the following financial year.
- The Council receives and considers regular financial statements at its monthly meetings.
- Payments are made in accordance with Standing Orders and Financial Regulations.
- The appointment of authorised signatories is kept under review.
- Two Councillors (from the currently authorised signatories) are required to sign cheques and/or approve online payments to authorise the release of all payments having satisfied themselves that the payments to be made are in accordance with the files shared with them for payment.
- All such payments will be made in accordance with Council's adopted Financial Regulations and adopted Internal Online Banking Policy.
- All Council policies are reviewed annually for accuracy in relation to the policy areas they reflect, changes in legislation and current best practice.
- The Council has an up-to-date Risk Register which is reviewed on a quarterly basis by the RFO and the Council on an annual basis or as and when any new activity or risk is undertaken or identified.

3.2 CLERK AND PROPER OFFICER TO THE COUNCIL / RESPONSIBLE FINANCIAL OFFICER

The Council has appointed a Clerk to the Council who acts as the Council's advisor and administrator. The Clerk is also the Council's RFO and is responsible for managing the Council's finances. The RFO is responsible for the day-to-day compliance with legislation and policies and for managing risks. The RFO ensures that the Council's procedures, control systems and polices are maintained. The RFO also exercises responsibility for the Council's banking arrangements in conjunction with the Council. The duties of the Clerk / RFO are laid down in a Job Description.

The Clerk in undertaking the role of RFO manages the timetable for the audit programme, Council approval of the annual return, and the compliance with the electors' rights. The RFO submits all the requested information to the External Auditor by the agreed date and arranges for the required publication of notices, accounts and returns.

3.3 PAYMENTS

All payments above £500 are reported to the Council for approval. The Clerk may effect payments under £500 in conjunction with the Chairman of the Council. Two members of the Council must sign every cheque or order for payments. The signatories should consider each cheque or order for payment alongside the relevant invoice, sign the invoice and initial the cheque counterfoil. All authorized bank signatories are members of the Council. No officer of the Council can sign cheques.

The Council has a Debit Card with Lloyds Bank which is restricted to use by the RFO for use in single transactions with a maximum limit of £500. The use of this card is controlled by Financial Regulation 6.18.

3.4 INCOME

All income is received and banked in the Council's name in a timely manner and reported to the Council. The Council should receive remittance advice notices for each income payment.

3.5 INTERNAL AUDITOR (IA)

The Council has appointed an Independent Internal Auditor (the IA) who will report to theCouncil on the adequacy of the Council's:

- Records, procedures and systems
- Book-keeping and bank reconciliations
- Financial regulations and Standing Orders
- Budgetary controls
- Asset management
- Payment controls
- Risk management
- Statutory / regulatory compliance
- Regular reviews of the effectiveness of internal control.

The effectiveness of the internal audit is reviewed annually, and the Council reviews the appointment of the IA. The IA, who is competent and independent, will carry out the work required in accordance with the Governance and Accountability Guide for Local Councils and additionally will be advised of any additional work required by the Council.

The scope of the work of the IA is reviewed annually and the review and the appointment is minuted.

The IA will inspect the accounts at the year-end (prior to completion of the Annual Governance and Accountability Return (AGAR) -Sections 1 and 2) and will complete the Annual Internal Audit Report of the AGAR.

The IA will write a separate report to the Council (a copy of which is provided to all members) detailing any findings they might have. The report of the IA is considered as an agenda itemat the next available meeting. Recommendations from the report will be recorded in the minutes and the Council will produce an Audit Plan to manage any identified weaknesses or recommendations identified for improvement.

3.6 EXTERNAL AUDIT

Given the level of income and expenditure, Council is subject to a Limited Assurance Reviewby an External Auditor as appointed by The Smaller Authorities' Audit Appointments Ltd which is a section led company appointed by the Department of Communities and Local Government, as the specified person to procure and appoint external auditors to smaller authorities. They perform the functions set out in relevant legislation and have been re- awarded the ongoing audit contract for the five-year period commencing 1st April 2022. TheCouncil's External Auditors submit an External Auditor's Report, which is presented to full Council.

Under the limited assurance regime, the external auditors undertake a limited range of specified procedures to give a report that provides limited, rather than reasonable, assurance about the Council's accounting statements.

4. REVIEW OF EFFECTIVENESS

The Council has responsibility for conducting an annual review of the effectiveness of the system of internal control. The review is informed by the work and any issues identified by:

- Full Council – identification of new activities
- Clerk to the Council/RFO who has responsibility for the development and maintenance of the Internal Control environment and managing risks
- IA, who reviews the Council's system of internal control and who makes a written report to the Council
- The Council's External Auditors, who make the final check using the AGAR, a form completed and signed by the RFO, the Chairman and the IA. The External Auditor issues and annual audit certificate and identifies any actions that need to be taken into account by the Council arising from the Audit Report.

5. SIGNIFICANT INTERNAL CONTROL ISSUES

The following issues were identified during the financial year ending 31 March 2026:

- To ensure transparency in the budgetary process Council should evidence, by recording within the minutes, the budget being set alongside the reasoning for such a budget.
- The Council should ensure that both the annual budget and precept are formally approved and clearly recorded within the meeting minutes. In accordance with proper practices, as set out in the NALC Model Financial Regulations, the Council is required to prepare and approve a budget and determine its council tax requirement prior to setting the precept. The approved budget, precept amount, and the Council's resolution to approve them should be evidenced within the minutes to provide a clear and transparent audit trail demonstrating that the decision has been properly considered and authorised.
- Re-declaration is required every three years, with the re-declaration due to have taken place April 2026. If not already completed council should ensure this is done at its earliest opportunity.
  Clerk's note: Re-declaration was in place for the fin. year 2025/26 and the deadline for 2026 is 21 Sept.
- That an Accessibility Statement be published to specify that it meets the legal requirements, alongside a review date. The Government digital accessibility webpage provides detailed guidance.

Comments and recommendations highlighted on the Internal Auditors report have been included in the Annual Internal Audit Action Plan, this has been monitored by the Council and action taken where appropriate.

6. EXTERNAL AUDIT OPINION

There was 1 matter raised on the Annual Return for the financial year to 31 March 2025:

- The Notice of the Conclusion of the audit and external audit report and certificate were not published on the authority website.

This matter was rectified and all financial documents for 2025/26 will be published in accordance with legislation.

7. DATA PROTECTION COMPLIANCE

The Council has fully complied with the Data Protection legislation which came into force in the United Kingdom on 25 May 2018 and keeps its compliance under regular review. The UK GDPR sets out the information you should supply and when individuals should be informed. The Parish Council has procedures in place to review the information it supplies about the processing of personal data and ensures that it is:

- concise, transparent, intelligible and easily accessible;
- written in clear and plain language, and
- free of charge

Risks and all policies associated with Data Protection are reviewed by the Council on an annual basis.

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Chair RFO/Clerk

Approved and adopted by Tattingstone Parish Council
Meeting date:

2025

RISK REGISTER

VERSION 4.2

TATTINGSTONE PARISH COUNCIL

Tattingstone Parish Council

Risk register

Risk	Those at risk	Internal controls	Furture controls	Risk level	Responsibility
Assets					
Protection of assets	TPC	Insurance in place Asset register in place	Review insurance adequacy	High	PC
Maintenance of assets	TPC/Public	Regular inspection of play area Ad hoc inspection of other assets	Inspection report reviewed	Medium Medium	Playing field committee Clerk /PC
Damage to third party property or individual	Public	Insurance including public liability in place	Review insurance adequacy	Medium	PC
Employment					
Breach of employment law	TPC/employees	Employment contract	Annual review	Medium	PC
Resignation/ long term illness/ death of clerk/RFO	TPC/Parishioners	Handover arrangements in place	Files maintained	Medium	Clerk/RFO
Resignation/death of councillor	TPC/Parishoners	Information shared with clerk		Low	
Services					
Failure to provide services	TPC/Parishioners	Review of service provision/contracts /standards		Low	Clerk/PC
Accountability					
Loss of cash/banking arrangements	TPC/ Employee	Financial regulations Bank reconciliations Insurance in place	Income and expenditure Bank reconciliations circulated	Low	PC
Keeping financial records	TPC	Financial Regulations Regular reporting Audit	Regulations reviewed annually Reports submitted	Low	FC/RFO

			Audit preparations undertaken **Submitted by deadline** **Recommendations acted upon**		
Breach of powers	**TPC**	**Scheduled in minutes**		**Low**	**Clerk**
Breach of VAT Regs	**TPC**	**Annual review** **VAT invoices receipts kept for 6 years** **Audit**		**Low**	**RFO**
Adequacy of precept	**TPC/Parishioners**	**Budget setting process minuted**	**Budget setting preparations undertaken** **Precept requested**	**Medium**	**RFO/PC**
Validating section 137 grants	**TPC**	**Written requests presented to Council**		**High**	**PC**
Accuracy of minutes	**TPC**	**Verified at Council**		**Medium**	**PC**
Members interests	**TPC**	**Register of members interests**	**Review register**	**Medium**	**PC**
<u>Physical equipment or areas</u>					
Loss or damage to assets, risk/damage to 3rd party property	**TPC, employees, public**	**Asset register**	**Annual review of assets is undertaken for insurance**	**Low**	**PC/Clerk**
Maintenance of assets or services	**TPC, employees, public**	**Asset register**	**Annual review** **Repairs and relevant expenditure is actioned in accordance with agreed procedures**	**Low**	**Clerk /PC**
Adequacy and safety of meeting location	**TPC, employees, public**	**Insurance in place including public liability**	**Venue risk assessment**	**Medium**	**Village hall Committee**
Loss of council records through theft, fire ,damage	**TPC**	**Clerks home insurance** **Regular electronic backup**	**Insurance renewed** **Appropriate locks installed**	**Low**	**Clerk/RFO**

STOWUPLAND PARISH COUNCIL
Windmill Lodge, Mill Road, Buxhall, Stowmarket, Suffolk, IP14 3DS
Clerk: Rachel Belcher-Nairn
☎ 07704 701095 🖰 parishclerk@stowuplandpc.co.uk

STOWUPLAND PARISH COUNCIL

UNAUTHORISED ENCAMPMENT POLICY AND PROCEDURE

1. Introduction

1.1 Gypsies and Travellers are protected from discrimination by the Equality Act 2010 and the Human Rights Act 1998, together with all ethnic groups who have a particular culture, language or values.

1.2 A nomadic way of life is not against the law. Occasionally, groups of people come to Suffolk and temporarily camp on local authority owned land.

1.3 This Policy outlines proactive steps to ensure the community remains safe while balancing the rights and needs of Stowupland's residents and those in the encampments.

2. Unauthorised Encampments

2.1 When members of the Travelling community (to include all denominations – eg Romany, Travellers, Gypsies, etc) move their caravans onto a piece of land they do not own without the permission of the landowner, this is called an unauthorised or illegal encampment.

2.2 An unauthorised encampment is not specific to an ethnicity – it relates to any encampment on land that hasn't been authorised by the landowner.

2.3 Unauthorised encampments can sometimes lead to concerns about public safety, mainly if they involve large groups or impact public spaces such as parks, playgrounds, or roads.

2.4 It is a civil matter of trespass between the landowner and the travellers, and it is the responsibility of the landowner to deal with the encampment.

2.5 If the land is privately owned by a company or individual, the landowner needs to take advice from their solicitor about obtaining a Possession Order through the County Court.

2.6 If the land is owned by a Local Authority (Suffolk County Council or Mid Suffolk District Council), it may still apply for a Possession Order through the County Court or evict the Travellers using common law but Government policy recommends that the organisation must first show that they have taken the housing, health, welfare and education needs of the Travellers into consideration before making the decision to take legal action. This generally involves a visit to the encampment by a Council Liaison Officer (CLO).

3. <u>Procedure for Removal from Stowupland Parish Council Land</u>

3.1 If an unauthorised encampment is on land owned by Stowupland Parish Council, then the Council has the power - but not a duty - to move the Travellers on but can only evict them subject to complying with Human Rights legislation and other procedures.

3.2 As a landowner, the Council also has the power to remove any person/s found illegally camping on its land as all forms of camping are strictly prohibited.

3.3 First Steps – Contacting Other Agencies

3.3..1 Parish Council representatives should not approach the encampment but should assess the number of caravans and vehicles for the following agencies.

3.3..2 in the first instance Suffolk Police should be informed of the encampment via the 101 service or by logging a report online:

- https://www.suffolk.police.uk/ro/report/ocr/af/how-to-report-a-crime/

3.3..3 Norfolk & Suffolk Gypsy, Roma and Traveller Service (NSGRTS) also need to be contacted, via:

- NSGRTS@norfolk.gov.uk

3.3..4 NSGRTS will, depending on availability, conduct the necessary welfare checks on the encampment and pass any concerns to the relevant bodies.

3.3..5 Mid Suffolk District Council (MSDC) should also be contacted as they have, in the past, assisted with removal via their Section 77 & 78 powers. This assistance is not guaranteed.

3.3..6 Parish Councillors should be informed of the encampment at the earliest available opportunity, either via telephone or email.

3.4 Policy on Removal

3.4..1 Stowupland Parish Council's policy is to evict unauthorised encampments as promptly as possible. The cost of removal shall be met by the Council and this expense authorised at the monthly Parish Council meeting in the normal manner.

3.4..2 The Council has a reserve of £5000 which can be called upon by Clerk, with the Chairperson/nominated person's agreement, for use in expediently removing unlawful campsites without having the delay of calling an extraordinary meeting of the council to authorise the spend. This is for the use of Bailiffs and/or clearing up works.

3.4..3 The decision to remove the encampment should be recorded and reported at the next available Parish Council meeting.

3.5 Engagement of Bailiffs

3.5..1 Bailiffs can be instructed by the Clerk via phone or email.

3.5..2 Upon arriving at the encampment, Bailiffs should establish the following:

- The Travellers should be informed that the encampment is on Parish Council land and that they do not have permission to set up camp or remain on site.
- A time given to the Travellers as to when they are expected to vacate the site.

- The Travellers should be asked to keep the site clean and remove all waste.

3.5..3 Upon instruction, Bailiffs will attend site to serve an eviction notice. This will state a timeframe for vacation of the site and should include a welfare check.

3.5..4 The Parish Clerk will stay connected with the local Police and the company handling the eviction.

3.5..5 If the encampment does not move on within the timeframe, Bailiffs will re-attend site to forcibly remove the vehicles. This will incur extra cost and an extraordinary meeting may need to be called to authorise this. However, if the matter is urgent – for example due to incidents of anti-social behaviour or other crimes – this decision may be authorised by the above persons and then retrospectively agreed at the next meeting.

4. **Public Engagement**

4.1 All members of the Council should be prepared for multiple calls and contact by concerned residents.

4.2 The callers will be reassured that the necessary procedures are being followed. Keeping the local community informed about unauthorised encampments and how they are being addressed helps manage tensions and prevent the spread of misinformation.

4.3 Residents should be advised not to confront, antagonise, or otherwise engage with, the Travellers.

4.4 The Parish Council website and/or social media pages will be regularly updated with progress reports and members of the public will be advised to call 101 or 999, depending on the severity, to report any crime.

5. **After Removal**

5.1 Once encampment has vacated – or a time for their vacation is known - the following will be undertaken:

- Make arrangements for site clearance, liaising with MSDC's Public Realm team.
- Review security on other Council/village land that could be used as an alternative site.
- The Parish Clerk, in conjunction with the Police, to notify local Parish Councils of the eviction time in order for them to secure any potential target sites.

6. **Suffolk Police**

6.1 Any incidents of anti-Social or criminal behaviour should be reported to the Police.

6.2 The Police have a duty to enforce the law including the Crime, Sentencing and Courts Act 2022. Where there are reports of violence; threats or intimidation to landowners or occupants of an unauthorised encampment, or there is criminal or environmental damage caused, these will be taken as aggravating factors which the police will assess.

6.3 Police will complete a risk assessment to determine whether a crime has been committed and what appropriate, proportionate response is required.

6.4 The police will notify relevant local authorities of the presence of an unauthorised encampment, giving sufficient notification (where possible) for welfare enquiries and site assessments to be carried out.

6.5 Police officers are not under any obligation to undertake welfare enquiries, although they must consider humanitarian considerations when considering action to remove an encampment.

6.6 The police will also generally consult with the landowner, if known, in order to gather all the facts and may contact other third parties as and when required.

6.7 In some circumstances, the police may choose to invoke their emergency powers under Sections 61 and 6A-62 A-E under the Criminal Justice & Public Order Act 1994; this means the encampment will be required to leave immediately. This power is only used when the threshold criteria is met.

6.8 If the Travellers are using threatening behaviour, causing damage or have more than 6 vehicles, it is possible that the Police (Senior Officer) will be able to request the Travellers to move on under Section 61 of the Criminal Justice and Public Order Act 1994.

6.9 If the encampment consists of only 1 vehicle, the Police (Senior Officer) can use Section 62A of the Criminal Justice and Public Order Act 1994 to direct the Travellers to vacate the land, if the local authority can provide a suitable pitch for caravans elsewhere within the vicinity.

7. **<u>Procedure for Removal from Private Land</u>**

7.1 The Parish Council is not responsible for Travellers on any privately owned land.

7.2 However, in the interests of the community, we will report this type of activity to NSGRTS and/or Suffolk Police to aid the removal of the Travellers from this type of site as quickly as possible.

FROM ALAN HINTON
TATTINGSTON PLAYING FIELD

GRASS CUTTING 16 TIMES

APRIL 1st 2026 TO
APRIL 1st 2027 £1764.00

A Hinton

INVOICE

71

DATE 10/3/26

FROM ALAN HINTON

TO TATTINGSTON PLAYING FIELD

GRASS CUTTING		£ 50	00
	V.A.T.		
	TOTAL	£ 50	00

Paid
22-3-26

INVOICE

DATE 27/2/26

FROM ALAN HINTON.

TO TATTINGSTON PLAYING FIELD

GRASS CUTTING		£450	00
V.A.T.			
TOTAL		£450	00

Paid
2-3-26

May 25 – May 26

INVOICE

59

DATE 1/8/25

FROM ALAN HINTON

TO TATTIGNSTON PLAYING FIELD

GRASS CUTTING	£ 450	00

Paid 2-8-25

V.A.T.		
TOTAL	£ 450	00

S.P ABBOTT - CONTRACTING

QUOTE

07969 925357
stevenabbott187@gmail.com

3 Heath Cottages,
The Heath,
Tattingstone,
Ipswich,
IP9 2LX

FAO:

Tattingstone Playing Field Committee

Date: 21/11/2025

Description		Rate	Cost
Flail hedge alongside Green Lane	1	£ 100.00	£ 100.00
Trim any overhanging branches and remove dead wood from overhanging trees around perimeter of playing field	1	£ 400.00	£ 400.00
Cut hedge back on the play area boundary and cut hard back sycamore tree to make way for new play equipment	1	£ 150.00	£ 150.00
Take away debris and chip	1	£ 80.00	£ 80.00
		Total	£ 730.00

Yours sincerely,

Steven Abbott