# Financial Regulations

## Little Longstone Parish Meeting

*Version 1.0 - Adopted at the Extraordinary Meeting held on 15th July 2026*

*These Financial Regulations were adopted by the parish meeting at its assembly held on 15th July 2026 and supersede any previous financial regulations of the parish meeting.*

### How to use these Financial Regulations

*These Financial Regulations govern the financial management of the parish meeting and may only be amended or varied by resolution of the assembly. They apply to both the procurement of goods and services (Appendix 1) and the grant of commercial licences over the parish meeting's land (Appendix 2). Procurement and commercial licences are fundamentally different processes: procurement involves the parish meeting spending money; a commercial licence involves the parish meeting receiving money. Provisions in bold are statutory requirements. Provisions not in bold are the parish meeting's own rules and may be amended by resolution.*

## 1. General

1.1 These Financial Regulations govern the financial management of the parish meeting and may only be amended or varied by resolution of the assembly. They shall be observed in conjunction with the parish meeting's Standing Orders.

1.2 Electors participating in the assembly are expected to follow these regulations. Any elector who acts contrary to these regulations or entices the Clerk to breach them acts against the public interest.

1.3 Breach of these regulations by the Clerk may result in termination of the Clerk's engagement.

1.4 In these Financial Regulations:

- 'Accounts and Audit Regulations' means the Accounts and Audit Regulations 2015 (SI 2015/234) and any superseding legislation.
- 'The assembly' means an assembly of the parish meeting of Little Longstone, as governed by Schedule 12 to the Local Government Act 1972.
- 'Best consideration' means the best terms reasonably obtainable by the parish meeting for the grant of a licence over its land, having regard to the licence fee, site specification, market conditions, and obligations to be imposed on the licensee.
- 'Commercial licence' means any licence, tenancy or permission granted by the parish meeting over its land or assets in return for a fee or other consideration.
- 'Procurement' means the purchase of goods, materials, services or works by the parish meeting. Procurement is distinct from the grant of a commercial licence: procurement involves the parish meeting spending money; a commercial licence involves the parish meeting receiving money.
- 'Proper practices' means those set out in the current edition of the Practitioners' Guide issued by SAPPP and published by NALC.
- 'Must' and bold text refer to a statutory obligation which the parish meeting cannot change.
- 'Shall' refers to a non-statutory instruction by the assembly to the Clerk or others acting on behalf of the parish meeting.
- 'The Clerk' means the person engaged by the parish meeting as its Clerk and Proper Officer.

- ‘The Chair’ means the Chair of the parish meeting elected at the Annual Parish Meeting.

1.5 The Chair is the responsible person for the financial management of the parish meeting for the purposes of the Accounts and Audit Regulations 2015 and shall sign the Annual Governance Statement on behalf of the parish meeting. The Clerk shall manage the day-to-day financial administration of the parish meeting in accordance with these regulations and proper practices.

1.6 The Clerk shall: act under the policy direction of the assembly; administer the parish meeting’s financial affairs in accordance with all Acts, Regulations and proper practices; ensure that the accounting records and control systems are kept up to date; seek economy, efficiency and effectiveness in the use of the parish meeting’s resources; and produce financial management information as required by the assembly.

**1.7 The assembly must not delegate any decision regarding:**

- **the annual budget;**
- **the approval of accounting statements;**
- **the approval of the Annual Governance Statement;**
- **any borrowing;**
- **the award of any commercial licence over the parish meeting’s land;**
- **addressing recommendations from the internal or external auditors; and**
- **the review of the effectiveness of the system of internal control.**

1.8 In addition, the assembly shall determine and regularly review the bank mandate for all parish meeting bank accounts. Any expenditure that is not included in the approved annual budget requires a specific resolution of the assembly before the commitment is made. The sole exception to this is the emergency provision in regulation 5.12, under which the Clerk may authorise emergency expenditure of up to £500 without prior assembly approval. No unbudgeted commitment may be made by the Clerk or Chair without a resolution of the assembly, except under regulation 5.12.

## 2. Risk Management and Internal Control

**2.1 The parish meeting 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 assembly, a risk management policy covering all activities of the parish meeting. This policy and consequential risk management arrangements shall be reviewed by the assembly at least annually.

2.3 When considering any new activity or significant expenditure, the Clerk shall prepare a draft risk assessment for consideration by the assembly.

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

**2.5 The accounting control systems 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.**

2.6 The parish meeting’s income concentration risk shall be specifically addressed in the risk management policy. The Monsal Head ice cream van pitch licence is the sole source of the parish meeting’s income. The risk register shall address: (i) the risk of income from the ice cream van pitch licence being interrupted through non-payment, licence dispute, operator insolvency or site unavailability; (ii) the risk of the ice cream van pitch licence being granted at below-market value through an inadequate tender process; and (iii) the risk of the ice cream van pitch licence expiring without a replacement licence in place. The reserves policy shall reflect the need to hold sufficient reserves to cover a minimum of twelve months of normal expenditure in the event of income interruption.

2.7 At least once in each quarter, and at each financial year end, an elector other than the Chair shall be appointed to verify bank reconciliations produced by the Clerk. The elector shall sign and date the reconciliations and original bank statements as evidence of this review. This activity shall be reported to and noted by the assembly.

2.8 Regular back-up copies shall be made of the records on any computer used for parish meeting financial business and stored either online or in a separate location from the computer.

## 3. Accounts and Audit

3.1 All accounting procedures and financial records of the parish meeting shall be determined by the Clerk in accordance with the Accounts and Audit Regulations and proper practices.

**3.2 The accounting records must be sufficient to explain the parish meeting's transactions and to disclose its financial position with reasonable accuracy at any time.**

3.3 The accounting records shall be designed to facilitate the efficient preparation of the Annual Governance and Accountability Return (AGAR) in accordance with proper practices.

3.4 The Clerk shall complete the annual Accounting Statements of the parish meeting contained in the AGAR as soon as practicable after the end of the financial year and shall submit them to the Chair and the assembly for approval within the timescales required by the Accounts and Audit Regulations.

**3.5 The parish meeting 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 The internal auditor shall be appointed by the assembly, shall have appropriate local government specialism, and shall be independent of the financial operations of the parish meeting. The internal audit shall assess whether the parish meeting had the legal power to incur each item of expenditure, as well as whether the financial records are accurate.

**3.7 Any person acting on behalf of the parish meeting must make available such documents and records as the internal or external auditor considers necessary for the purpose of the audit.**

3.8 The Clerk 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 and the Accounts and Audit Regulations.

3.9 The Clerk shall, without undue delay, bring to the attention of the Chair any correspondence or report from the internal or external auditors.

## 4. Budget and Income Planning

*Note: Unlike a parish council, Little Longstone Parish Meeting does not levy a precept. The budget-setting process is an annual income and expenditure plan. The requirement under s.49A of the Local Government Finance Act 1992 to calculate a council tax requirement does not apply to a parish meeting that levies no precept.*

4.1 Each year the assembly shall prepare and approve an annual budget setting out the parish meeting's anticipated income and planned expenditure for the following financial year. The approved budget authorises the Clerk to make payments within each budget line without requiring a separate assembly resolution for each individual payment, subject to the confirmation process in regulation 6.5. Any expenditure outside the approved budget requires a specific resolution of the assembly before the commitment is made, as set out in regulation 1.8. The budget shall be approved at the last ordinary assembly before the end of the financial year, or at the Annual Parish Meeting if no earlier assembly is possible.

4.2 The Clerk shall prepare a draft budget for the following financial year, taking account of: the anticipated income from the Monsal Head ice cream van pitch licence and any other sources; the level of reserves held and any proposed use of reserves for specific purposes; the lifespan of assets and the cost implications of their maintenance, repair or replacement; any planned capital expenditure; and the statutory spending powers available to the parish meeting.

4.3 The draft budget shall be presented to the assembly in sufficient detail to enable electors to scrutinise planned expenditure. For each significant budget line, the Clerk shall identify the statutory power under which the expenditure is proposed.

4.4 Any expenditure not included in the approved budget, or exceeding the approved budget for any individual line, shall require a specific resolution of the assembly before the commitment is made, except in an emergency under regulation 5.12.

4.5 Any addition to, or withdrawal from, any earmarked reserve shall be agreed by the assembly by resolution.

4.6 The assembly shall consider the level of general reserves at each annual budget review and shall determine the appropriate level of reserves for the following year, taking account of the income concentration risk described in regulation 2.6.

4.7 Where the parish meeting holds reserves accumulated from commercial licence income, the assembly shall maintain a plan for the use of those reserves, setting out the purposes for which they are held and the timescale over which they are expected to be deployed. This plan shall be reviewed and updated at each Annual Parish Meeting.

## 5. Procurement — Purchase of Goods, Services and Works

> **Scope of Section 5 and Appendix 1**
> *Section 5 and Appendix 1 govern procurement — the purchase of goods, materials, services or works by the parish meeting. This is where the parish meeting is spending money. They do not govern the grant of commercial licences over the parish meeting's land, which is where the parish meeting is receiving money. Commercial licence management is governed by Section 14 and Appendix 2.*

**5.1 The Clerk is responsible for obtaining value for money at all times in the procurement of goods, services and works.**

5.2 The Clerk shall verify the lawful nature of any proposed purchase before it is made and shall ensure that the statutory power being relied upon is identified and reported to the assembly when the order is authorised.

5.3 Every contract for the purchase of goods, services or works shall comply with the parish meeting's Standing Orders and these Financial Regulations.

**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 must be followed.**

**5.5 Contracts must not be split to avoid compliance with these regulations.**

5.6  Subject to regulation 5.4, the following minimum procurement process shall apply to all purchases of goods, services and works:

| Purchase value (inc. VAT) | Minimum process | Who authorises | Record required |
|---|---|---|---|
| Above £10,000 | Formal tender — Appendix 1 | Assembly by resolution | Full tender file |
| Above £1,000 to £10,000 | 3 fixed-price written quotes | Assembly by resolution | Written quotes on file |
| £250 to £1,000 | 3 estimates (written or documented oral) | Clerk + Chair; report to next assembly | Notes on file |
| Below £250 | Clerk to seek value for money | Clerk under delegated authority; report to next assembly | Invoice on file |

5.7  The requirement to obtain competitive prices need not apply to: specialist services such as legal professionals acting in disputes; repairs to or parts for existing equipment or infrastructure; extensions of existing contracts where the original was competitively procured; or goods and services available only from one supplier at a fixed price. Any waiver shall be reported to the assembly with reasons before the commitment is made.

5.8  The parish meeting is not obliged to accept the lowest value tender, quote or estimate for the purchase of goods, services or works.

5.9  No elector may issue an official order or make any contract on behalf of the parish meeting without prior authorisation by resolution of the assembly.

5.10  No expenditure may be authorised that will exceed the budget for that type of expenditure other than by resolution of the assembly, except in an emergency under regulation 5.12.

5.11  An official order or written instruction shall be issued for all purchases of goods, services or works 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 or completion.

5.12  In cases of serious risk to the delivery of parish meeting services or to public safety on parish meeting premises or land, the Clerk may authorise emergency expenditure of up to £500 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible and to the assembly at the next practicable opportunity.

## 6. Banking and Payments

6.1  The parish meeting's banking arrangements shall be made by the Clerk and authorised by the assembly. The banking arrangements, including the list of authorised signatories, shall be reviewed at least annually for security and efficiency. The bank mandate shall identify which persons are authorised to approve payments and for which accounts, and shall confirm that the Clerk is not one of the authorised payment signatories.

**6.2  The parish meeting must have safe and efficient arrangements for making payments to safeguard against the possibility of fraud or error.**

6.3  All payments shall involve at least two persons in the authorisation process. The Clerk shall not be one of the persons who authorises an online payment or signs a cheque on behalf of the parish meeting. The Clerk's role is to initiate and administer payments; the role of the two authorised signatories is to independently verify and approve each payment before funds leave the parish meeting's bank. This separation of duties is essential for fraud prevention and shall not be waived.

6.4  All invoices for payment shall be examined for arithmetical accuracy, analysed to the appropriate expenditure heading and verified to confirm that the work, goods or services were received and that they represent expenditure previously authorised by the assembly or within the approved budget, before being certified by the Clerk.

6.5  The Clerk shall present a schedule of payments at each assembly, together with the relevant invoices, for the assembly's review and confirmation. The schedule shall distinguish between: (a) payments made since the last assembly within the approved budget and under delegated authority; and (b) payments proposed to be made before the next assembly that are within the approved budget. The assembly shall confirm category (a) payments and authorise category (b) payments by resolution. The schedule, once confirmed or authorised, shall be signed by the Chair and appended to the minutes as a record of all payments.

> *Note: The purpose of regulation 6.5 is oversight and confirmation, not a fresh spending decision for every routine payment. The budget approved under regulation 4.1 is the primary spending authority. Regulation 6.5 ensures that the assembly reviews what has been paid and what is to be paid, can identify any errors or overspends, and maintains a complete public record. Any payment outside the approved budget requires a specific resolution under regulation 4.4 before it is made.*

6.6  All payments by the parish meeting shall be made by electronic transfer or cheque.

## 7. Electronic Payments

7.1  Where internet banking arrangements are made, the Clerk shall be appointed as the Service Administrator with authority to set up payment instructions. The bank mandate agreed by the assembly shall identify at least two persons, neither of whom shall be the Clerk, who are authorised to approve payment transactions. A minimum of two authorised signatories shall independently verify and approve each payment before it is processed.

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

7.3  No person shall disclose any PIN or password relevant to the parish meeting or its banking to anyone not authorised in writing by the assembly.

7.4  The Clerk shall set up all payment instructions online and shall provide a list of payments for approval, together with copies of the relevant invoices, to at least two authorised signatories for independent review before approval.

7.5  Two authorised signatories shall independently check the payment details against the invoices before approving each payment using the online banking system. Evidence shall be retained showing which persons approved each payment and when. A full list of all payments approved shall be provided to each assembly and appended to the minutes.

7.6  Regular payments by variable direct debit, BACS, CHAPS or standing order may be made by resolution of the assembly, provided that the instructions are approved online by two authorised signatories, evidence is retained and payments are reported to the assembly. The approval of any such arrangement shall be reviewed by the assembly at least every two years.

7.7  Account details for suppliers or payees may only be changed upon written notification by the supplier, verified by the Clerk and at least one authorised signatory before any change is made. Unsolicited requests to change payment details are a common fraud vector and shall be treated with heightened caution.

7.8  All computers used for the parish meeting’s financial business shall have adequate security, with appropriate anti-virus and firewall software installed and regularly updated.

## 8. Cheque Payments

8.1  Cheques shall be signed by two authorised signatories, neither of whom shall be the Clerk. No cheque shall be signed by a signatory who has a family or business relationship with the beneficiary of the payment.

8.2  To indicate agreement of the details on the cheque with the counterfoil and the invoice, the signatories shall also initial the cheque counterfoil and invoice.

8.3  Cheques shall not normally be presented for signature other than at, or immediately before or after, an assembly. Any signatures obtained away from assembly meetings shall be reported to the assembly at the next convenient meeting.

## 9. Payment Cards and Expenses

9.1  A debit card may be issued for use by the Clerk only and shall be restricted to a single transaction maximum value of £500 unless authorised by the assembly in writing before any order is placed.

9.2  Any transactions made by payment card shall be reported to the next assembly and supported by receipts or invoices.

9.3  Personal credit or debit cards of the Clerk or any elector shall not be used for parish meeting expenditure except for out-of-pocket expenses of up to £100 incurred in the performance of parish meeting business. Such expenses shall be reimbursed by electronic transfer or cheque on production of receipts. Cash reimbursements shall not be made.

## 10. Payment of the Clerk

> *Note: The Clerk of the parish meeting is engaged on a self-employed or contracted basis and is not an employee. Where a s.101 services arrangement is in place with a neighbouring parish council, the terms of that arrangement will govern the Clerk’s engagement and payment.*

10.1  The Clerk’s remuneration shall be agreed by the assembly, based on the NJC/NALC pay scale for local council clerks, and shall be reviewed at least annually. Any change to the Clerk’s remuneration shall be approved by resolution of the assembly.

10.2  The Clerk shall submit timesheets or invoices to the Chair for approval before payment. The Clerk’s remuneration shall be included in the schedule of payments presented to the assembly under regulation 6.5.

10.3  The parish meeting shall not be responsible for deducting income tax or National Insurance from the Clerk’s remuneration if the Clerk is correctly engaged on a self-employed basis. The parish meeting should take advice from a tax adviser to confirm the employment status position at least every three years.

10.4  Reasonable expenses incurred by the Clerk in carrying out their duties shall be reimbursed by electronic transfer or cheque on production of receipts, in accordance with any expenses policy agreed by the assembly.

## 11. Loans and Investments

11.1 Any application for Government approval to borrow money and subsequent loan arrangements must be authorised by the assembly and recorded in the minutes. All borrowing shall be in the name of the Parish Trustees after obtaining any necessary approval.

11.2 The assembly shall consider and review the parish meeting's investment strategy and policy at least annually. Any investment strategy shall have regard to the security of funds, the liquidity requirements of the parish meeting, and the return available, in that order of priority.

11.3 All investment of money under the control of the parish meeting shall be in the name of the Parish Trustees or, where permitted, in the name of the parish meeting.

11.4 The Clerk shall report to the assembly at each ordinary assembly on the balances held in all accounts and savings, and shall present a reconciliation between the bank statements and the accounting records.

## 12. Income

12.1 The collection of all sums due to the parish meeting shall be the responsibility of and under the supervision of the Clerk.

12.2 The assembly shall review all fees, charges and licence income at least annually as part of the budget-setting process. In particular, the terms and income from the Monsal Head ice cream van pitch licence shall be reviewed at the start of each new licence period.

12.3 All sums received on behalf of the parish meeting shall be deposited intact with the parish meeting's bankers as soon as practicable. The origin of each receipt shall be clearly recorded.

12.4 The parish meeting is not registered for VAT and cannot reclaim VAT on purchases. The Clerk shall ensure that VAT is correctly recorded in the accounting records.

12.5 Any sums found to be irrecoverable shall be reported to the assembly by the Clerk and shall be written off in the year with the assembly's approval shown in the accounting records.

## 13. Payments under Contracts for Works

13.1 Where contracts provide for payment by instalments, the Clerk shall maintain a record of all such payments and shall make payments within the time specified in the contract.

13.2 Any variation of, addition to or omission from a contract must be authorised by the Clerk to the contractor in writing, with the assembly being informed where the final cost is likely to exceed the contract sum by more than 10% or likely to exceed the budget available.

## 14. Commercial Licence Management

14.1 The Parish Trustees hold the Monsal Head car park on behalf of the community of Little Longstone. In granting any income-generating licence over that land, the Parish Trustees must seek the best consideration reasonably obtainable. This duty requires the parish meeting to conduct a competitive process before granting or renewing any income-generating licence, to ensure the licence fee reflects current market conditions and the specification of the site, and not to grant a licence at below-market value without a documented public interest justification approved by the assembly.

14.2 The grant of a commercial licence is not a procurement decision. The parish meeting has no statutory power to prefer a local business over any other compliant bidder on grounds of local economic benefit alone. The primary evaluation criterion must be best consideration together with compliance with the published specification. If other factors are to be taken into account in the evaluation, they must be included as named and weighted criteria in the published tender documentation before bids are invited. No criterion may be introduced or applied after bids have been received.

14.3 The grant of an income-generating commercial licence is a non-delegable decision of the assembly (see regulation 1.7). The Clerk may manage the tender process administratively, but the award decision must be made by the assembly by resolution.

14.4 The Clerk shall maintain a Commercial Licence Register in the form set out at Appendix 2. The Register shall record all current arrangements over the parish meeting's land, whether income-generating or not. The Register shall be presented to the assembly for review at each Annual Parish Meeting.

14.5 The Clerk shall report to the assembly at least nine months before the expiry of any income-generating commercial licence, and shall present a recommended timetable for the tender process and grant of a replacement licence. The tender process shall be completed and the new licence executed before the current licence expires. If the new licence cannot be executed before expiry, the assembly shall resolve on the basis for any interim arrangement before the current licence expires.

14.6 Any variation to the permitted activities under a current licence shall require a resolution of the assembly before it is agreed with the licensee. Variations shall be confirmed in writing and a record retained on the licence file.

14.7 The detailed process for the grant of a commercial licence by competitive tender is set out in Appendix 2.

## 15. Assets, Properties and Land

15.1 The Clerk shall make arrangements for the safe custody of all title deeds and Land Registry certificates relating to property held by the parish meeting or the Parish Trustees. In particular, the title to the Monsal Head car park (Land Registry title DY457210) and all associated documents shall be held securely and reviewed annually.

15.2 The Clerk shall ensure that an accurate Asset Register is kept up to date in accordance with proper practices, including the guidance on fixed assets and equipment in paragraphs 5.57 to 5.69 of the Practitioners' Guide (SAPPP, 2026/27 edition). The Asset Register shall record all property held by the parish meeting or the Parish Trustees, including: location; Land Registry reference; nature of the interest held; any licences or leases granted; any income receivable; the purpose for which the asset is held; and the basis of valuation. The Asset Register shall be presented to the assembly for review at each Annual Parish Meeting.

15.3 The continued existence of tangible assets shown in the Asset Register shall be verified at least annually.

15.4 No interest in land shall be purchased, sold, leased or otherwise disposed of without the authority of the assembly and any other consents required by law. Where required by law, the statutory notice procedure for disposal of public open space shall be followed.

15.5 The Commercial Licence Register required by regulation 14.4 shall be maintained as a sub-register of the Asset Register and reviewed alongside it at each Annual Parish Meeting.

## 16. Statutory Spending Powers

16.1 All expenditure by the parish meeting must be authorised by resolution of the assembly and must have a specific statutory basis. No payment shall be made where the Clerk has not identified a statutory power for the expenditure.

16.2 The Clerk shall maintain a Spending Powers Schedule setting out the statutory basis for each category of the parish meeting's regular expenditure. The Schedule shall be updated annually and presented to the assembly at the Annual Parish Meeting for review.

16.3 The Clerk shall include a note of the statutory basis for each item in the schedule of payments presented to the assembly under regulation 6.5. Where the statutory basis for a proposed item is uncertain, the Clerk shall seek advice from DALC or a solicitor before the item is included in the schedule.

16.4 Where a s.109 order has been obtained from the District or Unitary Council conferring parish council functions on the parish meeting, the s.137 discretionary expenditure budget shall be limited to the per-elector rate published annually by MHCLG multiplied by the number of electors for the parish. The Clerk shall calculate and report the available s.137 budget to the assembly at the Annual Parish Meeting each year, and shall ensure that the most specific available statutory power is used for each item of expenditure before resorting to s.137.

## 17. Insurance

17.1 The Clerk shall keep a record of all insurances effected by the parish meeting and the property and risks covered, reviewing these annually before the renewal date in conjunction with the assembly's review of risk management.

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

17.3 The Clerk shall be notified of any loss, liability, damage or event likely to lead to a claim and shall report these to the assembly at the next available meeting.

17.4 The Clerk shall be covered by appropriate fidelity guarantee insurance. The appropriate level of cover shall be determined by the assembly at least annually.

## 18. Suspension and Revision of Financial Regulations

18.1 The assembly shall review these Financial Regulations at least annually. The Clerk shall monitor changes in legislation or proper practices and advise the assembly of any need to amend these Financial Regulations.

18.2 The assembly may, by resolution duly notified prior to the relevant assembly, 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 electors. Suspension does not disapply any legislation or permit the parish meeting to act unlawfully.

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

## Appendix 1. Tender Process for the Procurement of Goods, Services and Works

### Scope of Appendix 1

*This Appendix applies exclusively to the purchase of goods, materials, services or works — situations where the parish meeting is spending money to obtain something. It does not apply to the grant of commercial licences over the parish meeting's land. The fundamental distinction: procurement = parish meeting spends money; commercial licence = parish meeting receives money.*

### Timing and the quarterly meeting cycle

*LLPM ordinarily meets quarterly. A formal tender process that requires separate assembly decisions to instruct, approve the specification, and make the award will typically span at least two meetings. To reduce delay: (a) the Clerk may be delegated authority to issue the tender between meetings after the assembly has approved the specification, without waiting for a further assembly meeting to do so; and (b) for time-sensitive procurements, the Chair may convene an extraordinary meeting under Standing Order 6(b). Where the Clerk has been delegated authority to manage the tender process between meetings, the evaluation report shall be ready for the next assembly.*

The following procedure applies to all contracts where the estimated purchase value exceeds £10,000 excluding VAT, or where the assembly has resolved to apply a formal tender process.

A1.1 Any invitation to tender for the purchase of goods, services or works shall state the general nature of the intended contract. The Clerk shall obtain any necessary technical assistance to prepare a specification. The specification and evaluation criteria shall be approved by the assembly before tenders are invited. Where timing requires, the assembly may delegate authority to the Clerk to issue the tender after specification approval without waiting for a further assembly meeting.

A1.2 The invitation to tender shall state: (i) the specification; (ii) the deadline for submission; (iii) the address or email address to which tenders must be submitted; (iv) the evaluation criteria and their relative weighting; and (v) that any prospective supplier attempting to contact the Chair, Clerk or any elector to promote or support their bid outside the prescribed process will be disqualified.

A1.3 Where a postal process is used, each tendering party shall be supplied with a specifically marked envelope in which the tender is to be sealed. All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one elector who is not connected with any of the bidders.

A1.4 Where an electronic tendering process is used, tenders shall be submitted to the parish meeting's official email address. No person shall access any tender submission before the expiry of the submission deadline.

A1.5 Any invitation to tender shall refer to the terms of the Bribery Act 2010 and shall confirm that the parish meeting is not obliged to accept the lowest or any tender.

A1.6 The Clerk shall evaluate all responses against the published criteria and shall present a written evaluation report to the assembly. The assembly shall make the award decision by resolution. The evaluation report may be considered in private session under Standing Order 3(d) where it contains commercially sensitive information.

A1.7 An elector who has submitted a tender, or who is connected with a tendering party, shall declare that interest and withdraw from the vote on the award in accordance with the Standing Orders.

A1.8  Where the assembly does not accept any tender and requires further pricing, no person who was present when the original decision-making process was undertaken shall be permitted to submit a further tender, quote or estimate.

A1.9  A record of all tenders received, the evaluation process and the decision made shall be retained for audit purposes. Unsuccessful tenderers shall be notified of the outcome promptly.

## Appendix 2. Commercial Licence Management — Grant of Licences over Parish Meeting Land

**Scope of Appendix 2**

*This Appendix applies to the grant of commercial licences over the parish meeting's land. The parish meeting currently holds two arrangements over land at Monsal Head (DY457210): (1) a lease to DDDC for car park management, which generates no income for LLPM; and (2) a licence to Fredericks Ice Cream for the ice cream van pitch, which is the sole source of LLPM's income. Both are recorded in the Commercial Licence Register below. The grant of a commercial licence is fundamentally different from procurement: the objective is best consideration for a public asset, not best value for a purchase.*

**Income concentration risk**

*The Monsal Head ice cream van pitch licence is currently the sole source of Little Longstone Parish Meeting's income. Any failure in the licence management process — including granting a licence at below-market value, failing to complete the tender process before the current licence expires, or failing to enforce the licence terms — has immediate and direct consequences for the parish meeting's ability to fund all of its activities. This risk must be reflected in every stage of the process described in this Appendix.*

### A2.1 General duties

A2.1.1 The Parish Trustees hold the Monsal Head car park on behalf of the community of Little Longstone. In granting any income-generating licence over that land, the Parish Trustees must seek the best consideration reasonably obtainable.

A2.1.2 The parish meeting has no statutory power to prefer a local business over any other compliant bidder on grounds of local economic benefit alone. Any factor to be taken into account in the evaluation must be included as a named and weighted criterion in the published specification before bids are invited. No criterion may be introduced or applied after bids have been received.

A2.1.3 The assembly must make the award decision by resolution. This decision cannot be delegated to the Clerk, the Chair, or any other person or body.

A2.1.4 All stages of the licence grant process shall be documented. The specification, the tender invitation, all responses received, the evaluation record, the assembly resolution, the executed licence, and all correspondence with or about bidders shall be retained on a permanent licence file held indefinitely as part of the parish meeting's permanent records.

A2.1.5 The Clerk shall monitor all correspondence received from third parties relating to the licensed pitch, including representations from neighbouring businesses or other interested parties. All such correspondence shall be reported to the assembly and retained on the licence file. Third-party correspondence shall not influence the licence management or tender process except to the extent that it raises matters of fact relevant to the site specification or management.

### A2.2 Pre-tender preparation

A2.2.1 The Clerk shall initiate the tender process for a replacement income-generating licence at least nine months before the current licence expires, or earlier if the assembly so resolves.

A2.2.2 Before the tender is issued, the Clerk shall: (i) obtain a review of the current licence terms from the parish meeting's solicitor; (ii) confirm the physical specification of the site, including any changes since the previous tender; (iii) prepare a draft specification for assembly approval; and (iv) prepare a draft evaluation framework. The specification and evaluation framework shall be approved by the assembly before the tender is issued.

A2.2.3  The specification shall include as a minimum: (i) a description of the site and its facilities, including any electrical supply available; (ii) the permitted trading activities; (iii) the minimum acceptable annual licence fee; (iv) the proposed licence duration; (v) environmental and operational standards required; (vi) insurance and public liability requirements; (vii) requirements regarding the appearance and maintenance of the trading vehicle; (viii) the evaluation criteria and their relative weighting; and (ix) the deadline for submission of bids.

A2.2.4  The minimum acceptable annual licence fee shall be set by the assembly on the recommendation of the Clerk, having regard to the previous licence fee, any improvements to the site, current market conditions, and any other relevant factors. The minimum fee shall be stated in the tender specification.

A2.2.5  The solicitor shall review the draft licence documentation before the tender is issued and shall prepare the final form of licence for execution following the award decision.

## A2.3  The tender process

A2.3.1  The tender for an income-generating licence shall be advertised publicly for a minimum of four weeks. This period is a standing order rule adopted by the parish meeting as good practice; it is not a statutory requirement, and the assembly may resolve to vary it in exceptional circumstances. The four-week minimum reflects the need to give potential operators sufficient time to visit the site, consider the specification, and prepare a considered bid. Advertising shall include publication on the parish meeting’s website (if there is one), publication in the local area in a manner likely to reach potential operators, and direct notification to any operator currently holding or recently holding a licence over the site.

A2.3.2  All bids shall be submitted in writing to the Clerk’s official email address or by post to the Clerk’s address, by the specified deadline. No bid shall be opened or considered before the deadline. The Clerk shall acknowledge receipt of each bid promptly.

A2.3.3  The Clerk shall evaluate all bids against the published criteria and shall prepare a written evaluation report for the assembly. The report shall list all bids received, assess each against each criterion, record the score and overall ranking, and make a recommendation to the assembly. Individual bid figures shall be treated as commercially confidential.

A2.3.4  The evaluation report shall be presented to the assembly, which may resolve to consider it in private session under Standing Order 3(d) to protect commercial confidentiality.

A2.3.5  Any elector who has submitted a bid, or who is connected with a business that has submitted a bid, shall declare that interest and withdraw from the assembly during the evaluation discussion and vote, in accordance with the Standing Orders.

A2.3.6  The assembly shall consider the Clerk’s evaluation report and shall make the award decision by resolution. The resolution shall record the name of the successful licensee and the annual licence fee. The Clerk shall notify all bidders of the outcome promptly after the resolution.

A2.3.7  The parish meeting is not obliged to accept the highest bid or any bid. If no bid meets the specification or the minimum fee, the assembly may resolve to re-tender on revised terms.

## A2.4  Execution of the licence

A2.4.1  Following the award resolution, the Clerk shall arrange for the licence to be executed in accordance with Standing Order 21 and section 13(2) of the Local Government Act 1972. The executed licence shall be held on the permanent licence file and a copy provided to the licensee.

A2.4.2  The Clerk shall update the Commercial Licence Register promptly following execution of the new licence.

A2.4.3  The solicitor shall advise on the final form of licence before execution.

## A2.5  Licence management during the licence period

A2.5.1 The Clerk shall monitor payment of the licence fee in accordance with the payment schedule and shall report any late or missing payment to the Chair immediately and to the assembly at the next meeting.

A2.5.2 Any variation to the permitted activities under the licence shall require a resolution of the assembly before it is agreed with the licensee. The variation shall be confirmed in writing and a copy retained on the licence file.

A2.5.3 The Clerk shall carry out or arrange a site inspection at least once per season to confirm that the licensee is complying with the licence terms. The Clerk shall report the outcome of each inspection to the assembly.

A2.5.4 If the licensee breaches any term of the licence, the Clerk shall report the breach to the Chair and to the assembly. The assembly shall decide what action to take, having taken legal advice where appropriate.

### A2.6 Interim arrangements on licence expiry

A2.6.1 If a replacement licence cannot be executed before the current licence expires, the assembly shall resolve on the basis for any interim arrangement before the current licence expires. No interim arrangement shall be made without a prior assembly resolution. Any interim arrangement shall not be on less favourable terms than the current licence and shall not prejudge the outcome of the competitive tender process.

### A2.7 Commercial Licence Register

The Clerk shall maintain the Commercial Licence Register below. The Register shall be updated promptly following any change and presented to the assembly at each Annual Parish Meeting for review alongside the Asset Register.

| Asset / Licence | Current holder | Annual fee | Payment schedule | Start date | Expiry date | Permitted activities & key conditions |
|---|---|---|---|---|---|---|
| Ice cream van pitch — Monsal Head (single parking space within DY457210) | Fredericks Ice Cream | £[amount]/yr | Quarterly in advance | 1 Jan 2024 | 31 Dec 2026 | Sale of ice cream and ice lollies only. Ancillary items with written PM consent. No drinks without written PM consent. |
| Short-stay car park and seating area — Monsal Head (DY457210, excluding ice cream van space) | Derbyshire Dales District Council | Nil — DDDC manages site at its cost | N/A | [date of new lease] | [expiry of new lease] | Management of car park, parking meters, surface, benches, bins. LLPM retains right over ice cream van parking space. |

## Resolution of Adoption

At an extraordinary assembly of Little Longstone Parish Meeting held on 15th July 2026, it was resolved that these Financial Regulations be adopted with immediate effect, superseding any previous financial regulations of the parish meeting.