



Practitioners Guide 2026 & Good Councillors Guide to Finance 2025

Thurston Parish Council

Paper: Practitioners Guide and Good Councillors Guide to Finances

Reason: To receive both guides as produced by the Smaller Authorities Proper Practices Panel (SAPPP) and NALC

Period covered: 1st April 2026 to 31st March 2027

Presented to Council: 5th August Council Meeting

Date: 30th July 2026

Author: Responsible Financial Officer (RFO)

Summary

The Council is asked to receive the following:

- A copy of the [Practitioners' Guide 2026](#) which had been issued by the Smaller Authorities Proper Practices Panel (SAPPP) to support the preparation of statutory annual accounting and governance statements by smaller authorities in England.

These statements formed part of the Annual Governance and Accountability Return that is prepared and published by the Council which is subject to both an internal and external audits.

- A copy of the [Good Councillors Guide 2025](#) which has been issued by the National Association of Local Councils which covers the role of members and officers in the planning, discussion, approval and monitoring of the finances of the council. The updated guide provides best-practice advice on budgeting, financial planning and monitoring, governance, audit duties, and transparency for parish and town councillors.

Training and Development

The Responsible Financial Officer recommends that, as part of the training and development of Councillors, elected Members received a copy of the Practitioners' Guide (2026) and The Good Councillors Guide to Finance (2025) to understand the responsibilities of smaller councils and what constitutes good practice.

Thurston Parish Council has grown extensively over the past decade and the additional responsibilities and budgets have increased to fund extra services.

The review of both documents will assist with the knowledge of governance and decision-making responsibilities by ensuring that there is:

- Improved understanding – Councillors will gain insight into how policies, procedures, or services are delivered in practice.
- Better-informed decisions – Understanding operational realities can help councillors make more effective strategic decisions.
- Consistency and transparency – Sharing the same guidance promotes a common understanding between elected members and officers.
- Enhanced scrutiny – Councillors can more effectively challenge, question, and support service delivery when they understand the framework practitioners work within.

Recommendation to Council:

Council accepts the recommendation from the Policy and Resources Committee (meeting of 29th July 2026) that both documents listed above be shared with all Members of the Council noting that this will provide new as well as experienced councillors with an appropriate level of understanding and knowledge in the financial aspect of the parish council.