

Implementation bodies and predecessor councils during local government reorganisation

Introduction

1. This explanatory note is for all councils who were invited on 5 February 2025 to submit proposals for unitary local government under section 2 of the Local Government and Public Involvement in Health Act 2007 (the 2007 Act). Although operating on different timescales, this applies to all councils going through reorganisation.
2. This note describes the principles and expectations, focussing on the roles of the predecessor councils, implementation bodies and Implementation Teams during transition. The specific arrangements for each reorganisation will be set out in the Structural Changes Order (SCO) for each reorganisation. We expect to provide further guidance in due course, including on shadow councils.

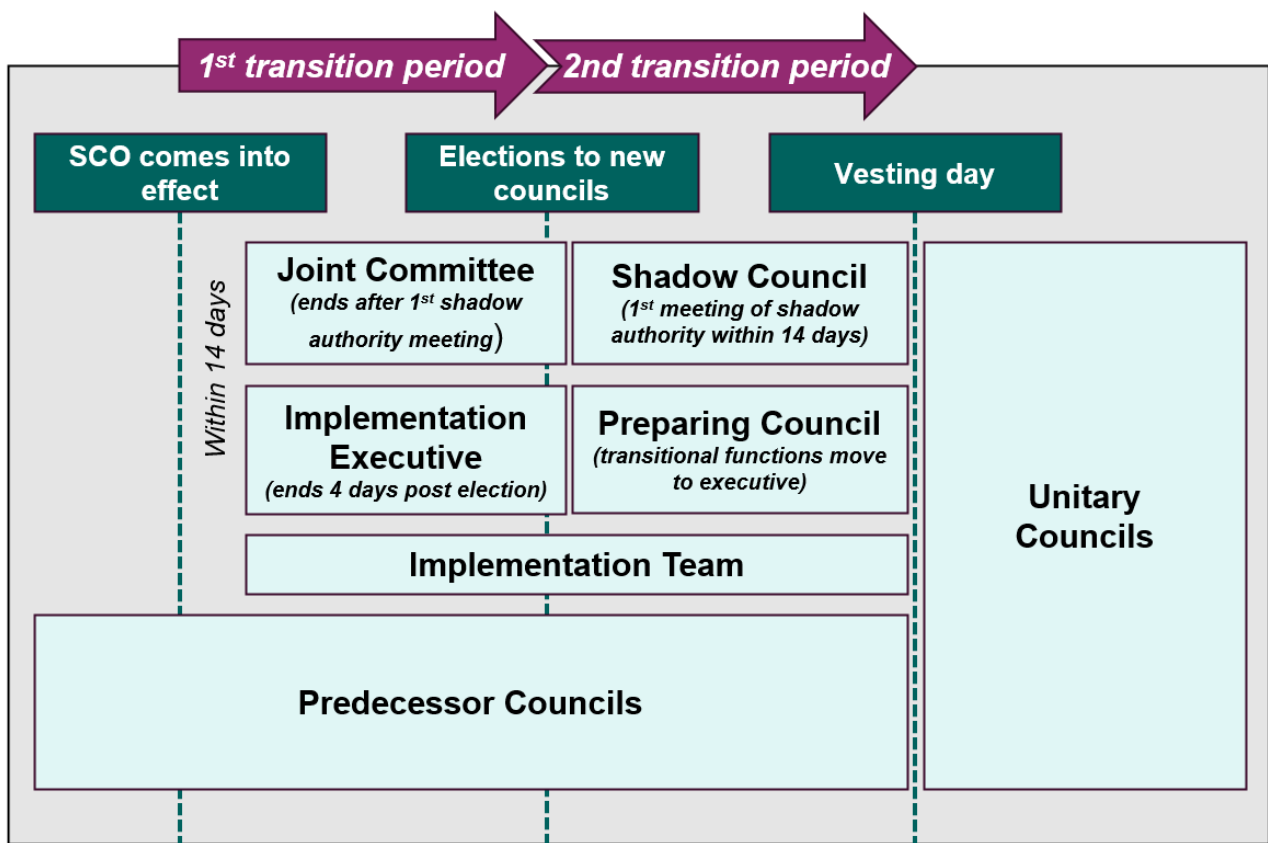
Transition periods and implementation bodies

3. We expect that for each reorganisation there will be two statutory periods of transition. The first transition period runs from when the SCO comes into force, up to the inaugural elections to the new council. The second transition period runs from a defined date following the inaugural elections, up to vesting day – referred to as the reorganisation date in the SCO. This is in line with the most recent reorganisations in North Yorkshire, Cumbria and Somerset and the approach we expect to take in this round, noting that other approaches have been used in the past.
4. The two transition periods, with different types of implementation body, will be established by the SCO, depending on the governance arrangements agreed for an area:
 - a. During the **first transition period** before elections to the new councils, there needs to be an implementation body representative of the existing councils in the area. Accordingly, the SCO that establishes the new councils will require the relevant existing councils to form an implementation body. For the first transition period, these bodies are mostly constituted as Joint Committees (one Joint Committee for each new unitary council). An Implementation Executive may instead be used if an existing council will in future assume the responsibilities, functions and staff of other councils that will cease to exist – referred to as a preparing council. The preparing council model is most appropriate (though not required) where the geography of the new unitary council matches that of one of the existing councils. The functions of a Joint Committee and an Implementation Executive are largely the same and Joint Committees would be required for many of the proposals submitted, were these to be implemented. Therefore, this note refers primarily to Joint Committees. The relevant SCO will specify the particular responsibilities of each Joint Committee.
 - b. For the **second transition period**, the Joint Committee will be dissolved and replaced by a new, different implementation body made up of the members elected in the inaugural elections to the new unitary council. This body is called a Shadow

Council, until vesting day, when it assumes all local government functions, full local authority powers and becomes the only council for the area. The councillors elected in the shadow period remain members of the new Council. The relevant SCO will specify the functions, powers and responsibilities of the Shadow Council. Where a preparing council model is in place, the Implementation Executive will be dissolved and replaced by the new executive of the preparing council following the inaugural elections.

- The transition periods are shown on the diagram below, with the Joint Committee or Implementation Executive operating for a defined period and with a specific remit. The predecessor councils continue to operate and have legal competence, independence and authority throughout both periods of transition. They deliver business-as-usual services and prepare for the transfer to new unitary councils. The Implementation Team, to be formed of officers from the predecessor councils, also operates throughout both periods of transition, to support the delivery of the new unitary councils up until vesting day. The relevant SCO will provide the detailed arrangements specific to each area, which may vary dependent on local circumstances.

Diagram: Transition periods and implementation bodies



The role and operation of a Joint Committee

- Joint Committees have preparatory functions, with one Joint Committee formed for each new unitary council (for ease, this is not shown in the diagram above). Their focus is to prepare the ground for matters that need to be in place on day one of the Shadow Councils. As such, they are not responsible for taking any decision on behalf of the new

councils and should act in a manner that does not fetter any decision the new shadow councils may wish to take.

7. The exact functions for the Joint Committee to undertake will be set out in the SCO and are expected to be limited to:
 - a. Formulating proposals for a code of conduct for the new unitary council
 - b. Creating a team of officers – known as the Implementation Team (see section below)
 - c. Preparing an implementation plan at a strategic level for the new authorities
8. In practice, the Implementation Team will undertake the preparations, with direction from the Joint Committee in the first transition period and decisions ultimately made by the Shadow Council in the second transition period.
9. The implementation plan should identify the key activities and timescales for their completion to facilitate each council's discharge of functions once the new arrangements are in place; and that budget provision for the delivery of the implementation plan is sufficient for the purpose. The Joint Committee needs to gather and later communicate sufficient financial information to inform early budget-setting decisions by the Shadow Council. The Joint Committees are required to have regard to the selected proposal and structure set out in the SCO in developing those plans. Implementation plans may be substantially amended by the Shadow Council once in place. The Cabinet of the Shadow Council (often referred to as the Shadow Executive) replaces the Joint Committee as the implementation body for the second transitional period and is responsible for reviewing and revising the implementation plan following the inaugural election.
10. As the Joint Committees are not responsible for implementation and their role is limited to preparing proposals and facilitating transitional arrangements, they **do not**:
 - a. Carry out recruitment or appointment to senior posts
 - b. Design or implement the operating model of the new organisation
 - c. Consider, set or develop budgets for the new council
 - d. Make decisions about service delivery or policy
11. However, they should be concerned that adequate arrangements are proposed for the new unitary council to undertake these activities effectively and efficiently. For example, they should be assured that the implementation plan they devise will allow each new unitary council to build and agree a budget for its first operating year (as a minimum) in accordance with the statutory timescales and requirements. While responsibility for setting the new council's budget lies with the shadow council, the Joint Committee is responsible for ensuring sufficient implementation budgets are in place in predecessor councils to enable the transition.
12. They should also prepare job profiles and key accountabilities for the Head of Paid Service, Section 151 Officer and Monitoring Officer that must be designated on an interim basis at the first meeting of the Shadow Council. The SCO will set out a requirement to appoint to these roles on a substantive basis by a certain date, as set out in the workforce guidance. They can also ensure that the necessary proposals are prepared for the new council to be able to agree a leader and cabinet governance

model, code of conduct and key interim appointments at its first meeting as required by the SCO as well as other key elements such as member allowances and a constitution as soon as possible. If these important preparations are not made, this could create an excessive workload and therefore limit the progress of the Shadow Council.

13. Typically, the Joint Committee must be established within 14 days of the SCO coming into effect. It is dissolved a short time after inaugural elections take place and after the first meeting of the Shadow Councils. In practice, this means that formally Joint Committees may only exist for a short period, sometimes only a few weeks dependent on the timing of the SCO coming into effect and elections to new councils.
14. Membership, Chair and voting arrangements for each Joint Committee will be set out in the SCO and will vary between areas. For example, if the Chair is not specified in the SCO, it is expected that the Chair will be selected via a vote during the first meeting of the Joint Committee. Membership is made up of specific numbers of councillor nominees from each of the predecessor councils in the area of the new unitary council to ensure sufficient representation.
15. Joint Committees have the authority to set their own rules of procedure. This can involve setting expectations such as:
 - a. Giving consideration to all options available and having regard to due consultation
 - b. Giving consideration to advice from officers
 - c. Having clarity of aims and desired outcomes
 - d. Having respect and regard for human rights and for the councils' Public Sector Equality Duties
 - e. A presumption in favour of openness, transparency and accountability
16. We expect that councils will set up a voluntary Joint Committee before the SCO comes into effect, after which point their establishment will become a requirement. Establishing voluntary Joint Committees in parallel with the SCO process, which mirror the forthcoming required governance arrangements, can provide more time for developing the implementation plan and proposals for the new authorities to consider. The specific timing of the establishment of voluntary Joint Committees is likely to vary between areas.

The role of predecessor councils

17. The predecessor councils continue to operate until vesting day, delivering business-as-usual services and preparing for the transfer to new unitary councils. During both the first and second transition periods, the SCO will place a duty for predecessor councils to:
 - a. Consult and co-operate with each other and with shadow authorities throughout the transition process to secure the economic, efficient and timely transfer of functions, property, rights and liabilities (which includes the transfer of staff)
 - b. Generally exercise their functions to further the purposes of the SCO
 - c. Provide any information reasonably requested by other relevant councils or shadow councils to support implementation

- d. Cooperate in the formation of the Implementation Team and release officials from normal duties as reasonably required
- 18. Predecessor councils are limited to the roles described above and are not responsible for implementation or designing new operating or delivery models in the new unitary councils.
- 19. Where a section 24 direction is applied, this would require the consent of the new shadow councils (or that of the Secretary of State) before predecessor councils enter into contracts or dispose of assets above a certain value.
- 20. There is also a suite of generic regulations that cover local government reorganisation that all councils need to have regard to, that set out requirements for staffing, assets, plans, continuity, and the exercise of certain functions in the transition period (such as the creation of town or parish councils).

The role of the Implementation Team

- 21. The Implementation Team is expected to be a single team across the area made up of officers of the predecessor councils. The SCO may specify membership and who must be the Implementation Team Leader (often known locally as the Senior Responsible Officer) and Deputies. Our expectation is that the Implementation Team Leader will work with all relevant councils to bring an Implementation Team together that meets the requirements of the SCO, to be agreed by the Joint Committee (or Joint Committees where there is more than one for the area). It is expected that the Implementation Team Leader is responsible for the management of the Implementation Team, including ensuring appropriate membership throughout the transition. The councils have a duty to cooperate in the formation of the Implementation Team and release officials from normal duties as reasonably required.
- 22. The Implementation Team – as formed by the Joint Committee in line with the specification in the SCO – will support the collection of data and transfer of functions, staff, property, rights, liabilities and information from predecessor councils. The rationale for this is that the Implementation Team holds expertise on these matters, which will be essential for both transition periods. The Implementation Team Leader will be responsible to the Joint Committees and later the Shadow Councils for the work of the Implementation Team (rather than the predecessor councils) and to ensure the Joint Committees are able to effectively fulfil their obligations.
- 23. The role of agreeing the Implementation Team is provided to the Joint Committees, with leadership from the Implementation Team Leader, and not the Shadow Council. Unlike the Joint Committees, which are to be dissolved on the day after the Shadow Council holds its first meeting, the Implementation Team is not time bound and remains in place throughout the whole transition period. It is the formal mechanism for the release of

council staff to work on preparations, given the duty on predecessor councils to cooperate and release staff. The designation and appointment of statutory officers, which is required in the SCO for the shadow councils, may support implementation but are not a replacement for the Implementation Team.

Implementation Executive

24. An Implementation Executive is typically used where an existing council (county or district) already operates on the same geography as the future unitary council and is designated as a preparing council which will become the new council. As with Joint Committees, specific arrangements for the Implementation Executive are set out in the SCO.
25. The main differences between the Joint Committee and Implementation Executive are that Implementation Executives are constituted as a committee of the preparing council's executive. Membership is made up of specific numbers of councillor nominees from all the former councils and the preparing council within the area of the new unitary council. Similar preparatory duties may be placed on it as a Joint Committee. An Implementation Executive is typically wound up within four days of the elections and its functions transfer to the executive of the preparing council.

Implementation Bodies and Predecessor Councils: Second Transition Period

Introduction

1. This explanatory note is for councils undergoing local government reorganisation and focuses on the role of the **Shadow Council** (also known as a Shadow Authority) during the second transition period. It builds on and follows the note on [implementation bodies and predecessor councils during local government reorganisation](#), published in March 2026. The note describes the responsibilities set out in the legislative framework that provides for local government reorganisation. However, it is not intended to be exhaustive or definitive and councils need to engage their monitoring officers and take their own legal advice as appropriate.

Transition periods and implementation bodies

2. We expect that for each reorganisation there will be two statutory periods of transition. The first transition period takes place following the Structural Changes Order (SCO) coming into force, whereby a Joint Committee is established within 14 days (for preparing councils, an Implementation Executive is established when the SCO comes into force). This operates for a limited period until the inaugural elections have taken place. Areas are encouraged to adopt a voluntary Joint Committee ahead of the SCO, though specific timing of the establishment of voluntary Joint Committees is likely to vary between areas.
3. The second transition period takes place following the inaugural elections to the Shadow Council, up to vesting day. During this period the Joint Committee is dissolved following the first meeting of the Shadow Council, which takes place within 14 days of the inaugural elections.
4. The Implementation Team is a single team of officers from all current councils in the area that are released from (some of) their day to day duties as reasonably required to support preparation for implementation as needed by the new councils ahead of go live. High level membership and appointment of the Implementation Team Leader (often known locally as the Senior Responsible Officer) is often specified in the SCO.
5. Areas that are instead using the preparing council model (which is most appropriate where an existing council operates on the same geography as a future unitary council) have an Implementation Executive that operates for a similar period to the Joint Committee. It is dissolved within 4 days of the inaugural elections to the new council with the functions then transferring to the executive of the Preparing Council.
6. For the purposes of this note, the Shadow Council is largely equivalent to the Preparing Council. The principal distinction is that a Preparing Council has a dual role: it continues to discharge the full range of its existing statutory service delivery functions, while also undertaking the preparatory work required to take on additional functions and become a new unitary authority. Councillors in a Preparing Council carry out both roles. For example, where a county council is designated as the Preparing Council, it will continue to deliver county services, while preparing for the transfer and integration of district council services. In this example, district councils in the area continue to deliver their services until vesting day.

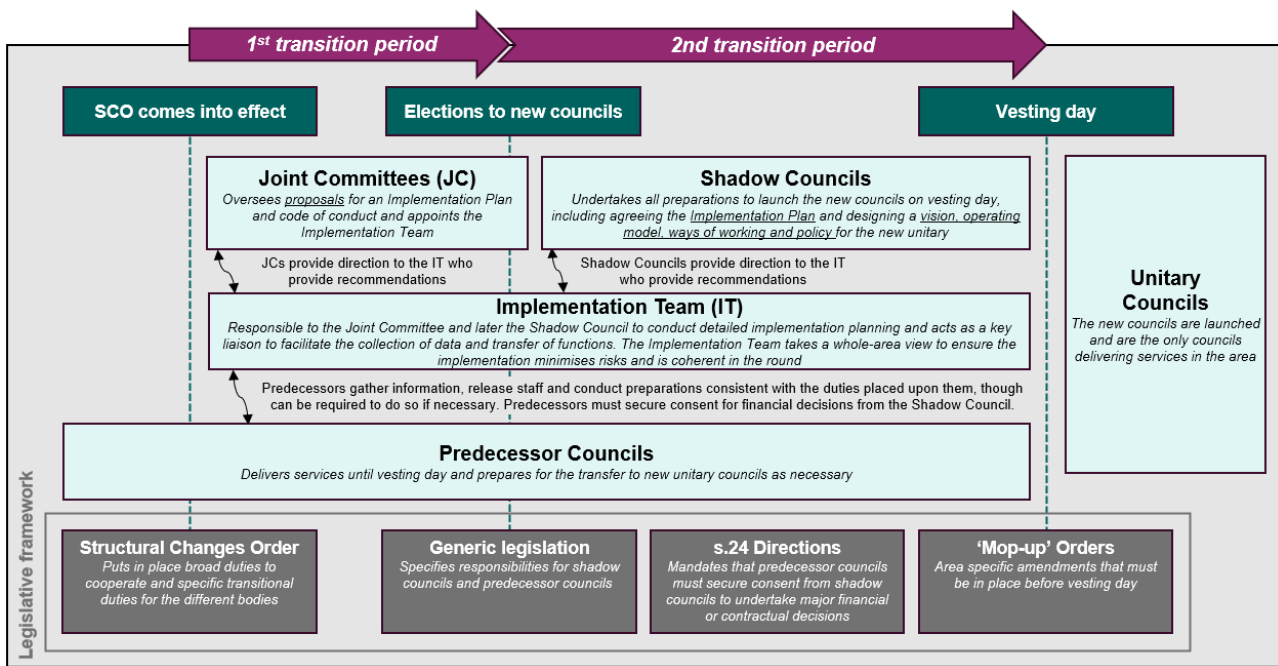
The role and operation of the Shadow Council

7. A Shadow Council is established to facilitate the transition of local authority functions from the predecessor councils to the new unitary council between the inaugural elections and vesting day. It is given specific functions in the transition period, both in the SCO and in generic legislation, to enable it to prepare to assume full local authority powers on vesting day.

8. While a Shadow Council is not a local authority until vesting day, it is required to build the core components of the new council ahead of “go live”. Members are elected who then go on to appoint a ‘golden triangle’ of senior officers to enable robust preparations and other statutory officers as required. These members remain members of the new council following vesting day and the SCO specifies the arrangements for terms of offices. Councillors elected to the Shadow Council operate within the preparatory remit until vesting day, taking decisions and engaging with residents on the preparations for the new council, and then take on the full range of member responsibilities after vesting day with the assumption of full local authority powers.
9. During the shadow period, the Shadow Council operates in a preparatory capacity as the future new authority. It is responsible for developing the vision, operating model (reflecting the required aggregation or disaggregation of services) and ways of working for the new council, and for taking the key preparatory decisions required in the year before vesting. This includes setting the budget and council tax necessary to enable the new authority to operate from day one, and taking decisions needed to ensure continuity of services.
10. The Shadow Council must work closely with the predecessor councils and other shadow councils in the area to ensure that the new council is fully functional, aids a safe and legal transition from vesting day and that the council fulfil its statutory duties, including the Best Value Duty.
11. A key difference from a local authority is that the Shadow Council does not deliver services in the transition period. Another difference is that the functions of the Shadow Council can be discharged by the Shadow Executive rather than full council, unless specified otherwise in legislation. The Shadow Council also cannot incur expenditure or acquire a liability without agreement from the relevant predecessor councils. Expenditure incurred by the Shadow Council is to be divided between the predecessor councils in proportions agreed by them. There is an arbitration process available in exceptional circumstances if agreement cannot be reached. Where decisions cannot be agreed at a local level, the Secretary of State may determine the proportions in which expenditure is to be divided and paid, or indeed appoint an arbitrator for that purpose. Councils are expected to act reasonably and responsibly to resolve issues locally wherever possible.

Duties and responsibilities

12. The legislation that comes into effect at different points in the transition sets the framework for the duties of the different Implementation Bodies. There are four components that are described in more detail in this note and captured in the diagram below:
 - a) Structural Changes Order – This provides both broad duties to cooperate and undertake necessary preparations, as well as specific transitional duties, such as appointing to key roles and agreeing Implementation Plans.
 - b) Generic legislation – This sets out further responsibilities for Shadow Councils, predecessor councils and new unitary councils in relation to different matters e.g. finances, staffing, etc. Where agreement is needed between councils, there is also an arbitration process available, although it is not expected to be needed.
 - c) Section 24 Directions – These directions have a specific purpose to require predecessor councils to obtain consent before entering into major financial or contractual commitments.
 - d) ‘Mop-up’ legislation – These orders create area specific amendments ahead of vesting day so that the new council has legislative continuity.



Duties under the SCO

13. The SCO will set out the functions and responsibilities of the Shadow Council in the second transition period and make provisions for the inaugural elections. The Joint Committee will have prepared an implementation plan and proposals, such as for a code of conduct, for the Shadow Council to consider, approve – with or without amendment – and take forward.
14. The Shadow Council must take all the necessary or expedient practicable steps to prepare for full local authority functions and powers and ensure continuity of public service delivery following vesting day. All councils in the area – including other shadow councils – will be under a duty to cooperate to prepare for transfer, including preparations for aggregation and disaggregation.
15. At its first meeting the Shadow Council must:
 - a. Adopt a leader and cabinet model of governance.
 - b. Adopt a councillor code of conduct.
 - c. Designate on an interim basis an officer from one of the predecessor councils within its area to perform the duties of interim head of paid service (chief executive), interim chief finance officer (section 151 officer) and interim monitoring officer. In making these interim designations, Shadow Councils should seek to adopt a similar procedure to those set out in the key legislation on how councils appoint statutory officers.
16. Following its first meeting and throughout the second transition period, the Shadow Council has responsibilities to:
 - a. Review and revise implementation plans prepared earlier by the Joint Committee.
 - b. Undertake decisions on staffing (as is required by the Staffing Regulations, TUPE Regulations and relevant Structural Changes Order), budgets, operating models and policy for the new council. Policies do not take full effect until the new council officially assumes service delivery of the functions. Where the Shadow Council does not prepare a replacement policy ahead of vesting day, continuity provisions mean that relevant predecessor council policies continue to have effect until replaced, subject to any statutory requirements to review or replace them within a specified period after vesting day.

- c. Make substantive appointments to the head of paid service (chief executive), chief finance officer (section 151 officer) and monitoring officer for the new authority to be in post by a specified date ahead of vesting day. In making these appointments, Shadow Councils will need to have regard to the relevant legislation on making local authority statutory officer appointments. As well, Shadow Councils will also need to be aware of the requirements of [the Staffing Regulations 2008](#) in making any decisions on the appointment of a chief executive for the new council – in particular, that if the Shadow Council does not appoint the head of paid service via open competition, the new council will need to ensure it has run an open competition within 12 months of vesting day.
 - d. Adopt a scheme for the payment of allowances to its members.
 - e. Undertake necessary steps to commence and sustain their running as a Shadow Council.
 - f. Prepare for the assumption of local government functions and full local authority powers on vesting day. Shadow Councils must liaise with predecessor councils and other Shadow Councils in the area to ensure continuity of service delivery.
17. The Shadow Council must set out its vision, design, operating model and its services as well as set its budget and taxes. While Shadow Councils are not local authorities and do not have full local authority functions until vesting day, the SCO provides local authority powers so far as needed to discharge their transitional functions during the shadow period. Accordingly, they may appoint staff in addition to those required by the Order. In making any appointments, Shadow Councils should be mindful of their obligations under the Staffing Regulations and TUPE and should take independent advice on whether such an appointment is permitted. They will develop supporting documentation, with statutory officers having a key role in this work. This is not an alternative to the Implementation Plan that sets out the key activities and timescales for the transition to new unitary councils to take place.
 18. There are backstops in place if duties are not carried out or agreements cannot be reached and Shadow Councils can request predecessor councils undertake necessary preparations. The SCO creates a duty to cooperate and legal obligation that councils are expected to comply with. Government action to encourage compliance is not expected to be needed.
 19. The Shadow Council does not appoint an alternative Implementation Team, as the Implementation Team formed during the first transition period remains in place throughout the implementation process. Statutory officers appointed by a Shadow Council in accordance with the SCO support implementation but do not replace the Implementation Team, which is the mechanism for the predecessor councils to fulfil the duties that have been placed on them. These include the duty to prepare for and facilitate the economic, effective, efficient and timely transfer to the new council of its functions, property, rights and liabilities, and to consult with each other to fulfil that duty. However, appointed statutory officers may work closely with the Implementation Team to ensure the developing needs of the Shadow Councils are reflected in the implementation activity.
 20. Operationally, the requirements on the Implementation Team will change through the period, as the Implementation Plan is revised and delivered and as staffing and transfer arrangements (including aggregation and disaggregation) are confirmed. Throughout it has a key role in facilitating the transition across the area as captured in the Implementation Plan(s) to ensure risks are minimised, as well as acting as a liaison with predecessor councils to gather relevant information and conduct required preparations.

Electoral matters

21. The SCO will specify who is to act as Returning Officer for the inaugural elections. Shadow Councils need to then review electoral matters including interim acting and local returning officers and post-

reorganisation registration officers and returning officers, noting there could be elections to fill casual vacancies.

22. Predecessor Councils should note in accordance with section 89(3) of the Local Government Act 1972 that there will be no requirement to hold a by-election where a casual vacancy arises for a councillor six months before the predecessor council abolition – due to the short time the office is available. However, where there is a total number of vacancies exceeding one third of the councillor member number, a by-election will then be required. An SCO will ordinarily provide for this in the part focused on electoral matters.

Duties under generic regulations

23. In addition to responsibilities set out in the SCO, generic regulations apply to local government reorganisation. These further specify the responsibilities of the Shadow Council and predecessor councils. All councils need to have regard to these regulations that set out requirements for staffing, assets, plans, continuity, and the exercise of certain functions in the transition period (such as the creation of town or parish councils) and assist the Shadow Council where necessary to facilitate the transfer of these functions.

24. Some key aspects are set out below ¹:

Finance ²:

- Shadow Councils are responsible for calculating budget requirements, council taxes and business rates and issuing notices for them.
- Predecessor councils must share reports of statutory audits, inspections and investigations with the relevant Shadow Council. They are also required to consult Shadow Councils and take their views into account in respect of any of its policies, procedures or structures for the purposes of statutory reports and related recommendations.

Staffing ³:

- The Staffing Regulations 2008 make provision in respect of the transfer of staff and other staffing matters during local government reorganisation. In particular, they provide that the transfer of functions from a predecessor council to a new single tier council shall be treated as a “relevant transfer” within the meaning of the TUPE Regulations. Non-statutory staffing guidance covers these elements in more detail.
- By applying TUPE in this way, the Government is seeking to ensure employees of predecessor councils who are in post immediately before the reorganisation date and whose terms and conditions of employment provide for their employment to continue beyond that date, become employees of the single tier council that succeeds their predecessor council, and that they shall transfer, subject to the operation of the TUPE Regulations, on the same terms and conditions as they had enjoyed immediately beforehand. It also seeks to ensure that employees of a preparing

¹ Also of note are [The Local Government \(Structural Changes\) \(Transitional Arrangements\) \(No.2\) Regulations 2008](#); [The Local Government \(Structural Changes\) \(Further Transitional and Supplementary Provision and Miscellaneous Amendments\) Regulations 2009](#); [The Local Government \(Boundary Changes\) Regulations 2018](#).

² [The Local Government \(Structural Changes\) \(Further Transitional and Supplementary Provision and Miscellaneous Amendments\) Regulations 2009](#); [Local Audit and Accountability Act 2014](#); [Accounts and Audit Regulations 2015 \(as amended\)](#); [The Accounts and Audit Regulations 2015](#).

³ [The Local Government \(Structural and Boundary Changes\) \(Staffing\) Regulations 2008](#); [The Transfer of Undertakings \(Protection of Employment\) Regulations 2006](#).

council, as affected employees, will benefit from prescribed protections under the TUPE Regulations.

- In addition to the Staffing Regulations, each area will be subject to its own individual SCO. The Staffing Regulations are subject to the specific provisions in an area's SCO and therefore councils will need to have regard to any specific staffing provisions in the SCO.

Service planning ⁴:

- Continuity provisions apply to policies and service arrangements. Some policies will have a required period for replacement after vesting day, such as licensing and housing allocation policies. Shadow Councils may wish to start preparatory work on key reviews ahead of vesting day.

Assets, property, income, rights and liabilities ⁵:

- The relevant Shadow Councils must agree how to disaggregate assets, property, income, rights and liabilities at least three months before vesting day, and ideally earlier. If councils fail to agree, then an arbitration process is set out, that may involve assets being held by a caretaker council on trust until there is agreement, or the ultimate appointment of an arbitrator. Councils are expected to resolve issues locally wherever possible.

Ceremonial matters ⁶:

- Shadow Councils should work with predecessor councils to consider the transfer of historic property and rights, whether charter trustees are required for unparished areas, and whether any further matters should be included in supplementary 'mop up' legislation.

Community Governance Reviews ⁷ :

- The Shadow Council has the final sign off on any Community Governance Reviews underway. This means that while Predecessor Councils are able to undertake Community Governance Reviews, they are not able to conclude these without sign off from the Shadow Council or future unitary council.

Engagement on further legislation – Mop-up legislation

25. There will be further consequential legislation (known as 'mop-up' legislation) needed to make area-specific amendments that must be in place prior to vesting day. All councils are responsible for identifying the relevant legislation that requires updating as part of implementation for their area.
26. Development of legislation will be an iterative process between the department, predecessor councils and shadow councils. While decisions on what should be included are for Ministers, the department will work with councils throughout. It is likely that area-specific amendments may be grouped with other area-specific amendments when it comes to preparing an Order.

⁴ Continuity provisions within the Local Government (Structural Changes) Regulations 2008–2009: [The Local Government \(Structural Changes\) \(Transitional Arrangements\) \(No.2\) Regulations 2008](#).

⁵ [Local Government and Public Involvement in Health Act 2007](#); [The Local Government \(Structural Changes\) \(Transitional Arrangements\) \(No.2\) Regulations 2008](#) and [The Local Government \(Structural Changes\) \(Further Transitional Arrangements and Staffing\) Regulations 2009](#) ; and relevant Structural Changes Orders.

⁶ [The Charter Trustees Regulations 2009](#); [Lieutenancies Act 1997](#); [Sheriffs Act 1887](#).

⁷ [Local Government and Public Involvement in Health Act 2007](#); [The Local Government \(Structural Changes\) \(Transitional Arrangements\) Regulations 2008](#)

27. Typical area-specific provision can include matters such as pensions administration, housing financing arrangements, membership of boards or external bodies, and ceremonial arrangements, as set out in the table below.

Provision	Considerations
Ceremonial matters	<ul style="list-style-type: none"> • The Shadow Councils, working with the predecessor councils, must determine whether there are bodies in place to maintain ceremonial aspects/provisions in the areas under each respective unitary council. • The Order can create charter trustees in unparished areas to ensure historic rights and privileges are maintained and vested in the Charter Trustee for the relevant area where there is no parish or town council. • The Order will, if necessary, also amend the statutory definition of the area of the ceremonial county in the Lieutenancies Act 1997 and Sheriffs Act 1887, to include the new local government areas of the new unitary councils. The amendments would reflect the names of the new authorities and their areas, and do not involve any amendment to the ceremonial boundaries.
Pensions	<ul style="list-style-type: none"> • If needed, provision can be made to transfer pension arrangements in the new councils to ensure that the rights, assets, and liabilities of the relevant Pension Fund transfer to one of the new unitary councils as the new administering authority of the pension. • It can also provide that the pension assets and liabilities relating to the predecessor councils transfer to the new unitary councils in proportions determined by the new council. This will ensure that there is clarity on who is taking over the responsibility for funding existing pensions accrued - This prevents exit payments arising under the regulations which would normally be triggered where an employer leaves the scheme. • If a different arrangement, such as a Single Purpose Pension Authority is under consideration then this will be in a separate order/process
Miscellaneous	<p>The Shadow Councils, working with the predecessor councils, must look at area specific issues where these are not addressed by existing regulations of generic application to determine whether amendments are required. Examples can include, but are not limited to:</p> <ul style="list-style-type: none"> • Area of Outstanding Natural Beauty/National Landscapes • National Park Authorities • Fishery Authorities • Harbour authorities • Devolution arrangements • Sub national bodies e.g. Transport for the North

Duties under a Section 24 direction

28. The programme expects to put Section 24 directions in place to avoid predecessor councils binding new councils with new, significant financial and contractual obligations without their knowledge. Once a Section 24 direction is made, this will mandate that predecessor councils obtain the written consent of the relevant Shadow Councils to major financial decisions (such as land or property transactions) or contracts from a specified date. It is for the Shadow Council to decide how to grant consents for financial decisions from predecessor councils. However, Shadow Councils should put

in place proportionate arrangements, such as general consent for particular types of spend, to provide appropriate oversight while avoiding unnecessary delays or risks to service delivery. This is often achieved through Shadow Councils establishing a strict consent based review process where the S151 officer plays a significant role in approving expenditures above certain thresholds.