

**BRADFORD ON TONE PARISH COUNCIL**

**Clerk: Joy Norris**  
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7 January 2025

Notice is hereby given that a meeting of Bradford on Tone Parish Council will be held on Tuesday 14<sup>th</sup> January 2025, commencing at 7.30pm, in the Chant Room Bradford on Tone Village Hall for the purpose of transacting the business listed on the Agenda below.

All members of the Parish Council are hereby summoned to attend the meeting.

Members of the public are invited to ask questions or raise issues relevant to Bradford On Tone as part of the item on the Agenda called Public Participation. The overall time available for public participation is restricted to 15 Minutes unless the Chair decides otherwise. Individual speakers are restricted to 3 minutes and are asked not to repeat points that have been made previously.



Joy Norris  
Clerk to Bradford on Tone Parish Council

**AGENDA**

**1. Chair's Announcements**

**2. Apologies for absence**

To receive apologies for absence from Councillors unable to attend the meeting.

**3. Declarations of Interest/Dispensations**

To receive any Declarations of Interest from Councillors and Officers in respect of matters to be considered at this meeting, together with an appropriate statement regarding the nature of the interest.

Councillors and Officers are reminded of the requirement to declare any interest, including the type of interest, and reason for that interest, either at this stage of the meeting or as soon as they become aware of that interest.

**4. Minutes**

To approve the draft minutes of the Parish Council meeting held on 12 November 2024

**5. Public Participation**

To allow members of the public present at the meeting to raise matters which are relevant to Bradford on Tone and / or the work of the Council.

**6. Reports from Somerset Council Councillors**

**7. Financial Matters**

(i) Bank Reconciliations

- (ii) To consider and approve items for payment (that the Clerk has checked for accuracy).
- (iii) 2024/2025 Budget Monitoring

**8. Reserves Policy**

To review the Reserves Policy and agree any changes

**9. 25/26 Budget**

To consider and agree the Parish Council's budget and financial plans for 2025/26 and successive years.

**10. 25/26 Precept**

To set the Parish Council's precept for 2025/26

**11. Planning Applications**

To consider and agree the Parish Council's response to any planning applications within the parish or impacting upon it

**12. Responses to Road Safety Survey**

To consider the responses to the recent road safety survey and agree next steps

**13. Review of Standing Orders**

To review the Parish Council's Standing Orders

**14. Asset Register**

To review and update the asset register.

**15. Review of Internal Controls**

To review the internal controls that the Parish Council has put in place.

**16. Risk Register**

To review the Risk Register

**17. Schedule of Meetings**

To consider the provisional meeting schedule for the 25/26 civic year.

**18. Police Reports for November and December 2024**

In accordance with the Public Bodies (Admission to Meetings) Act 1960, members of the public and press are very welcome to attend the meeting. Members of the public will only be permitted to speak during the Public Participation Session listed on the Agenda (unless they are attending to give a presentation on a specific agenda item at the Chair's request).

Members are reminded that the Council has a general duty to consider the following matters in the exercise of any of its functions. There are nine protected characteristics under the 2010 Equality Act (age, disability, gender reassignment, race, religion, sex, sexual orientation, marriage and civil partnership, pregnancy and maternity), Crime and Disorder, Health and Safety, Human Rights and Data Protection Regulations.

## Agenda No 7 (ii) Items for Payment

Payee	Items	Invoice Date	Invoice No	Net	VAT	Total
SALC	Councillor training 29.11.24	09.12.2025	1470	£25.00	0	£25.00
SALC	Councillor training 7.12.24	07.12.24	1414	£25.00	0	£25.00
Slashdotdash	Website updates	02.12.24	INV-0428	£50.70	0	£50.70
slashdotdash	Domain for 2 years	20.12.24	INV-0438	£130.00	0	£130.00
Somerset Council	Install dog bin	10.01.25	30096771	£100	20.00	£120.00
Earth Anchors	Dogbin	10.12.24	EA40651	£229.95	45.99	£275.94
Bradford on Tone Village Hall	Hall hire 12.11.24	10.12.24	34/2425	£19.00	0	£19.00



# **Bradford On Tone Parish Council**

## **Reserves Policy**

**Approved 16 May 2023**

**Reviewed XXXXXX**

This policy sets out the Parish Council's stance regarding maintaining financial reserves

Agreed

## 1. Introduction

1.1 The Parish Council is required to maintain an adequate level of financial reserves to

- Protect against risk
- Ensure contingencies are in place
- Accumulate funds for known or planned policy initiatives or projects

1.2 Sections 32 and 43 of the Local Government Finance Act 1992 requires local authorities to have regard to the level of reserves needed for meeting estimated future expenditure when calculating the budget requirement.

1.2 The 2024 Joint Panel on Accountability and Governance Practitioners Guide states *“as with any financial entity, it is essential that authorities have sufficient Reserves (general and earmarked) to finance both its day to day operations and future plans. Smaller authorities have no specific right to accumulate funds via the precept. All reserves should be reviewed and justified regularly (i.e. at least annually). It is good practice to transparently publish both the level and rationale of all reserves.”* (5.31 – 5.32)

1.3 The 2018 Good Councillors Guide to Finance and Transparency *“Local Councils need to hold an amount in reserves to meet unexpected expenditure, otherwise they could run out of money before the end of the financial year.....Local councils have no legal powers to hold revenue reserves other than for reasonable working capital or for specifically earmarked purposes, .....*” (p17)

1.4 There is no specified minimum level of reserves that an authority should hold.

## 2 Policy Purpose

2.1 The purpose of this policy is to enable the Parish Council to make financial decisions relating to expenditure and budget proposals whilst keeping the reserves at an appropriate level.

## 3 Types of Reserves

3.1 Bradford On Tone Parish Council intends to have two types of reserves earmarked reserves and general reserves.

### 3.2 Earmarked Reserves. (EMR)

Earmarked reserves are a way of accumulating funds (“saving”) for use in a later financial year to meet a known or planned policy initiative or for projects; such initiatives or projects may well incur expenditure over more than one financial year.

3.3 An EMR must be for a genuine purpose and separately identifiable.

3.4 Amounts in earmarked reserves are set by the Parish Council as part of the annual budget process.

3.5 If a specific EMR is no longer considered necessary, or the project has been completed and there is surplus in the EMR the Parish Council will decide how the balance in the EMR should be allocated.

3.6 EMRs will increase through decisions of the Parish Council and will decrease as they are spent on their specific purpose.

### 3.7 General Reserves

The purpose of the general reserves is

- to provide a contingency to minimise the possible financial impacts to the authority from situations such as emergencies, unforeseen events, ad hoc emerging issues

- to operate as a working balance to manage the impact of uneven cash flows.
- 3.8 The primary means of building the general reserve will be through reallocation of funds e.g. where a project comes in under budget or through an allocation from the precept.
- 3.9 Balancing the budget by drawing on reserves must be viewed as a legitimate short term option only.

## 4 Reserve Levels

### General Reserve

- 4.1 The Good Councillors Guide to Finance and Transparency 2018 (p 17) says  
*“A council should typically hold between 3 and 12 months expenditure as a general reserve. If the general reserve is too low then it may not be enough to cover unexpected expenditure or emergencies, whilst if the general reserve is too high then local electors have paid a tax which is not being used for the benefit of the local community.  
 Local councils have no legal powers to hold revenue reserves other than for reasonable working capital or for specifically earmarked purposes, therefore the year end general reserve should not be significantly higher than the annual precept.”*
- 4.2 The 2024 Joint Panel on Accountability and Governance Practitioners Guide states
- “5.33 The general reserve of an authority comprises its cash flow and contingency funds to cover unexpected inflation, unforeseen events and unusual circumstances.*
- 5.34 The generally accepted recommendation with regard to the appropriate minimum level of a smaller authority’s general reserve is that this should be maintained at between three and twelve months of net revenue expenditure.*
- 5.35. The reason for the wide range is to cater for the large variation in activity level between individual authorities. The smaller the authority, the closer the figure may be to 12 months expenditure, the larger the authority, the nearer to 3 months. In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent general reserve.*
- 5.36 In all of this it is important that each authority adopt, as a general reserve policy, the level appropriate to their size, situation, risks and plan their budget so as to ensure that the adopted level is maintained.  
 Consideration of the minimum level of reserves require snot only consideration of level of income and expenditure but also the risks to that income.*
- 5.37. Authorities with significant self-generated income (other than the precept or levy) should take into account situations that may lead to a loss in revenue as well as increased costs and adapt their general reserve accordingly.”*
- 4.3 The Parish Council will set the level of general reserve to be maintained as part of the annual budget setting process. The level will
- Be between 3 months and 12 months expenditure

- Generally, will be maintained at approx. 9 months expenditure

### **Earmarked Reserves**

4.4 The 2024 Joint Panel on Accountability and Governance Practitioners Guide section 5.39 states

*“There is, in practice, no upper or lower limit to EMR/CRRs save only that they must be held for genuine and identifiable purposes and projects, and their level should be subject to regular review and justification (at least annually and at budget setting), and should be separately identified and enumerated. Significant levels of EMRs in particular may give rise to enquiries from internal and/or external auditors.”*

### **Bibliography**

2024 Joint Panel on Accountability and Governance Practitioners Guide  
2018 The Good Councillors Guide to Finance and Transparency

Agreed

## Agenda Nos 9 & 10 2025/2026 Budget and 2025/2026 Precept

### The Council must:

- (i) Set a balanced budget for 2025/26 detailing its planned expenditure and how that expenditure will be funded
- (ii) Set the 2025/26 precept
- (iii) Set the level of the general reserve fund

### Introduction

1. This paper provides information to accompany the budget and precept working papers; it provides some general background and some specific information that is too lengthy and/or detailed to include on the working papers.
2. Items have been put on Council agendas to provide an opportunity for making budget suggestions and initial discussions.
3. To provide assistance to Councillors in making budget decisions, the budget working paper shows the following:
  - The actual expenditure as at 31.12.2024 - (75% of the year)
  - The forecast spend for 2024/25
  - A draft budget for 2025/2026
4. The Somerset Council financial emergency is not over and Town and Parish Councils are still being asked to consider financing and / or undertaking some services in their area which were previously the purview of the unitary authority.

### Council Duties and Legal Responsibilities

5. Local councils have few duties regarding direct service provision.
6. There are many duties relating to the way in which a council functions, for example it must be convened at least three times a year in addition to the annual council meeting, a Responsible Financial Officer must be appointed, and Council's must review the effectiveness of their system of internal control at least once a year.
7. A council also has legal duties resulting from the things it does e.g employing staff.

### Budget and Precept Definitions

8. The **budget** is the amount of money that the Council intends to spend, save or otherwise allocate and is usually divided into categories or headings.
9. The **precept** is the amount of income raised through billing authorities (district or unitary councils) by a council as Council Tax in order to provide services.
10. The budget and precept amounts do not have to be the same, for example the budget can exceed the amount of money raised by the precept if money can be taken from existing reserves for some items of expenditure.

### Budget Setting

11. The Good Councillors Guide to Finance and Transparency 2018 states the following:  
*“The preparation of an annual budget is one of the key statutory tasks undertaken by the council, irrespective of its size.*

*The budget*

- *Results in the council setting the precept for the year*
- *Gives the Clerk and other officers overall authority to make spending commitments in line with decisions of the council*
- *Enable progress monitoring during the year by comparing actual spending against planned spending*

*It is important that councillors understand how the budget is put together and how it should be used. the budget is an essential tool for controlling the council's finances , and demonstrates that the council will have sufficient income to meet its objectives and carry out its activities.*

*The key stages in the budgeting process are:*

- *A review of current year budget and spending*
- *Determine the cost of spending plans*
- *Provide for contingencies and the need for reserves*
- *Approve the budget*
- *Set the precept.”*

### **Risk Management**

12. Failure to manage risks effectively can impact upon the Council's ability to achieve its objectives and can be expensive in terms of reputation, legal costs and actual expenditure.
13. *Risks are uncertain events or conditions (not just financial) that if they occur will affect the authority's ability to achieve its objectives. The authority generally, and member individually, are responsible for risk management” (Section 5.93 Joint Panel on accountability and Governance Practitioners Guide March 2024)*
14. A risk matrix has been developed for the budget setting process which is included with this report.

### **Council Tax Capping**

15. The Localism Act 2011 introduced the requirement for local authorities to hold local referendums on the level of Council Tax if an increase was considered to be excessive based upon a set of principles defined by the Secretary of State and approved by the House of Commons. To date the principles have not been applied to town and parish councils.

### **Council Tax Base**

16. The council tax base is a calculated figure (not a real figure) of the number of dwellings converted to a Band D equivalent. The method of calculation is set out in legislation and the calculation is undertaken by the principal authority. Broadly the calculation works out the number of properties per council tax band in each parish / town council area and then makes adjustments for things such as:

- New properties
- Demolitions
- Exempt properties
- Disabled adaptations
- Discounts

The figure, after adjustments, is then multiplied by a specific factor to give a Band D equivalent.

The Council Tax base for Bradford on Tone for 24/25 is 308.51 and for 2025/2026 309.34 – an increase of 0.83 or 0.27%

### Reserves

17. The Good Councillors Guide to Finance & Transparency (2018) provides the following advice:

*“Local councils need to hold an amount in reserves to meet unexpected expenditure, otherwise they could run out of money before the end of the financial year.*

*A council should typically hold between 3 and 12 months expenditure as a general reserve., If the general reserve is too low then it may not be enough to cover unexpected expenditure or emergencies, whilst if the general reserve is too high then local electors have paid a tax which is not being used for the benefit of the local community.*

*Local councils have no legal powers to hold revenue reserves other than for reasonable working capital or for specifically earmarked purposes, therefore the year end general reserve should not be significantly higher than the annual precept.*

*The council may have earmarked reserves for specific projects, where money is allocated for a specific purpose but may not be spent in that financial year. This may include reserves to purchase or renovate a building, develop a sports facility or community centre. The level of, and continued justification for earmarked reserves should be reviewed by council on a regular basis, and not less than annually.*

*Many Councils also hold an Election Reserve, as all reasonable costs of holding local council elections can be fully recharged by the district or unitary council to the local council. In the case of contested elections for a council with several wards then these costs can be relatively high.*

*If the amount of reserves at year end are above a certain level in relation to the annual precept then the council must advise the external auditor of why this level of reserves is required.”*

18. In addition to the general contingency fund it is suggested that there are 2 additional contingency funds – Election costs (as referred to above) and a Staffing Contingency – as a parish with 1 employee the costs of securing a locum clerk, should it be required, would be in the region of £300 per day and the clerk is currently employed for just under 1 day per week.
19. Based on the first nine months of 2024/2025 Bradford On Tone Parish Council running costs were approx. £760 per month.
20. It is suggested that the Council agrees
- a general contingency fund of £9,000 for 2025/26 which is approx. 12 months running costs
  - An election contingency fund of £2,500
  - A staffing contingency of £5,000

All of the above to be treated as earmarked reserves

## 2025/2026

21. The 2024/2025 precept was £10,925. Based upon suggestions and discussions at previous Council meetings the draft budget for 2025/2026 shows revenue expenditure of £13,410 an increase of £3,485 from 2024/2025. In round figures increasing the precept to £13,500 would mean an increase from £35.41 to £43.64 (£8.23) per annum.
22. In addition to the general revenue expenses the Parish Council is considering road safety measures and it has been suggested that £10,000 is moved from the general fund into an Earmarked Reserve.
23. Taking into account 18-20 above the 2025/2026 the contingency fund reserves would be :
- |                          |                |
|--------------------------|----------------|
| • General Contingency    | £9,000         |
| • Election Contingency   | £2,500         |
| • Staffing Contingency   | £5,000         |
| <b>Total Contingency</b> | <b>£16,500</b> |
24. The ear-marked reserves at the start of 2025/2026 would be:
- |                                |                         |
|--------------------------------|-------------------------|
| • Road Safety                  | £10,000 (new for 25/26) |
| • Devolution of Services       | £1,000 (£1,000 24/25)   |
| <b>Total Earmarked reserve</b> | <b>£11,000</b>          |
25. Based upon the figures in 22 & 23 above, the contingency fund and earmarked reserves can be met from the existing bank balances but there would be no “spare” funds and the planned 2025/2026 expenditure will need to be met entirely from the 2025/2026 precept.
26. The Council may also wish to consider allocating amounts in an earmarked reserve for:
- Replacement of play equipment
  - Footpaths /Rights of Way
  - Pavement provision throughout the village
  - Bradford Bridge
  - Grants scheme
  - Parking Provision

## Summary

27. There are many factors for Councillors to take into account when considering the budget and precept, not least how to best use the Council’s resources for the benefit of local people and how to do that in a manner that is sustainable. This paper and the supporting documents aim to provide councillors with information to initiate and enable constructive debate and realistic decision making.

2025/2026 Budget & Precept Setting, Risk Assessment Grid

Prepared By: Responsible Financial Officer

	Negligible	Minor	Moderate	Major	Catastrophic
	1	2	3	4	5
Rare (< 6%)	Low	Low	Low	Low	High
Unlikely (6 - 20%)	Low	Low	Low	Medium	High
Possible (21 – 50%)	Low	Low	Medium	Medium	High
Likely (51 – 80%)	Low	Medium	Medium	High	Very High
Almost Certain (> 80%)	Low	Medium	High	Very High	Very High

T Treatments: Tolerate, Treat, Transfer, Terminate, Take advantage

No	Short Risk Description	Uncertainty ?	Leading To?	Resulting In?	Possible Causes	Inherent Impact assessment	Inherent Likelihood Assessment	Inherent Risk Score	“T” action	Controls / Actions	(Residual) Impact Assessment	(Residual) Likelihood Assessment	(Residual) Risk Score
1	Budget	Whether or not the budget will be set at a appropriate level	<b>Either</b> <ul style="list-style-type: none"> <li>Budgets and therefore precept set at a high figure which is</li> </ul>	<ul style="list-style-type: none"> <li>Public outcry</li> <li>Threat of future capping</li> <li>The Parish council being unable to deliver</li> </ul>	<ul style="list-style-type: none"> <li>Lack of forward planning</li> <li>Lack of understanding of budget</li> </ul>	Major	Possible	Medium	Treat	<ul style="list-style-type: none"> <li>Input to budget plans by councillors at an early stage</li> <li>Councillor workshops</li> </ul>	Major	Unlikely	Medium

Bradford On Tone Parish Council  
14 January 2025

No	Short Risk Description	Uncertainty ?	Leading To?	Resulting In?	Possible Causes	Inherent Impact assessment	Inherent Likelihood Assessment	Inherent Risk Score	"T" action	Controls / Actions	(Residual) Impact Assessment	(Residual) Likelihood Assessment	(Residual) Risk Score
			<p>unsustainable Or</p> <ul style="list-style-type: none"> <li>Budget set too low to deliver an acceptable level of service</li> </ul>	<p>services, planned work or projects</p> <ul style="list-style-type: none"> <li>Failure to comply with legislative requirements</li> <li>Additional work during audit to explain discrepancies</li> </ul>	<p>setting process</p> <ul style="list-style-type: none"> <li>Previous, unrealistic decisions</li> <li>Poor risk management</li> <li>Weak financial control</li> <li>Poor budget monitoring</li> <li>Inadequate financial record keeping</li> <li>Inadequate information provided to assist decision making</li> <li>Previous mistakes being repeated</li> </ul>				<p>to aid understanding of process and implications</p> <ul style="list-style-type: none"> <li>Regular Financial Monitoring undertaken by Council</li> <li>Compliance with Financial Regulations and Standing orders</li> </ul>				

**Bradford On Tone Parish Council  
Draft Budget 2024/2025**

Description	Budgeted Expenditure 2024/25	Actual Expenditure as at 31.12.24	Forecast for the year 2024/25	Suggested Budget 2025/26	Notes
Administration	£150.00	£2.00	£50.00	£100.00	
Audit Fees	£50.00		£50.00	£50.00	
Democracy	£250.00	£65.00	£150.00	£250.00	
Hall Hire		£74.00	£100.00	£110.00	
ICT	£500.00	£639.00	£800.00	£500.00	includes £456 for new computer
Insurance	£500.00	£438.00	£438.00	£500.00	
Maintenance	£2,500.00	£644.00	£1,250.00	£2,500.00	need to include £450 for emptying new
Memberships	£225.00	£227.00	£250.00	£300.00	dog bin
Staff costs	£5,750.00	£4,742.00	£8,150.00	£8,500.00	
Community Engagement / Grants		£500.00	£500.00	£600.00	
<b>Total</b>	<b>£9,925.00</b>	<b>£7,331.00</b>	<b>£11,738.00</b>	<b>£13,410.00</b>	
<b>Projects / EMRs/Capital</b>					
Road Safety				£10,000.00	New for 2025/2026
Somerset Council devolved assets & activities (EMR)	1000			£1,000.00	



**Agenda No 13 Review of Standing Orders**

1. The Parish Council's Standing Orders were approved in July 2022 and are based upon the National Association of Local Councils model document.
2. The NALC document was last updated in April 2022
3. The Parish Council has not experienced any difficulties in working with the current Standing Orders.
4. As there have been no changes to the NALC model document nor has the Parish Council had any problems with the existing Standing Orders **it is recommended that no changes are made to the Parish Council's Standing Orders and it is noted that a review has taken place.**



**BRADFORD ON TONE PARISH COUNCIL**

**ASSET REGISTER – 14 January 2025**

<u>ITEM</u>	Value for insurance purposes March 2024 (ex VAT)	Value for audit purposes March 2024 (ex VAT)
Noticeboard by Bradford on Church wall	£1,092.00	£1,092.00
Noticeboard at Heatherston Park	£50.00	£50.00
Rights of Way display cabinet case by White Horse Inn	£436.00	£436.00
Bus shelter A38 Heatherston Park - Bradford on Tone side	£4,653.00	£4,653.00
Cycle rack and locks beneath noticeboard by Church wall	£75.00	£75.00
Defibrillator and cabinet outside White Horse Inn	£1,435.00	£1,435.00
Telephone box for housing defibrillator and cabinet	£3,000.00	£3,000.00
Playground equipment, installed at Heatherston Park in spring 2022	£23,265.00	£23,265.00
Coronation Bench	£500.00	£500.00
Laptop & external hard drive	£250.00	£250.00
Dog Waste Bin (Back Lane Southern end)	£250.00	£250.00
<b>TOTAL:</b>	<b>£35,006.00</b>	<b>£35,006.00</b>



## **Bradford On Tone Parish Council**

### **Review of the Effectiveness of Internal Control**

#### **1. Internal Control**

##### **1.1 Background**

The Accounts and Audit Regulations 2015, Regulation 6, require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts.

The review contributes to the authority's preparation of its annual governance statement. Annual Governance Statement Assertion 2 — Internal control  
"We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness".

##### **1.2 Scope and Responsibility**

Bradford On Tone Parish Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards and that public money is safeguarded and properly accounted for and used economically, efficiently and effectively. In discharging this overall responsibility, the Parish Council is also responsible for ensuring that there is a sound system of internal control which facilitates the effective exercise of the Council's functions and which includes arrangements for the management of risk.

##### **1.3 Purpose of the Systems of Internal Control**

The system of internal control is designed to manage risk at a reasonable level rather than to eliminate all risks of failure to achieve policies, 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 realised and the impact should they be realised and to manage them effectively and economically.

##### **1.4 The Effectiveness of the System of Internal Control**

An effective system of control has three elements:

1. Identification of the Potential Risk (Risk Management)
2. Controls and Procedures in place to mitigate the risks identified (Control Systems)
3. System for testing the adequacy of internal controls (Internal Audit).

#### **1.4.1 Identification of the potential risk**

- Risk assessments –the Business Procedures Risk Register was agreed in October 2022 and reviewed at the July 2024 Council meeting. A further review is scheduled for this meeting – January 2025
- A specific risk assessment regarding setting the budget forms part of the documents to be considered by Councillors at the budget setting meeting (14.01.2025)

#### **1.4.2 Controls and Procedures in place to mitigate the risks identified**

The system of internal controls at Bradford on Tone Council currently includes

1. Employment of Town Clerk and Responsible Financial Officer (who is CiLCA qualified)
2. Adoption of Code of Conduct for Members
3. Standing Orders and Financial Regulations based upon the model codes published By the National Association of Local Councils and reviewed regularly to ensure they meet the needs of the Parish Council.
4. Asset Register which is reviewed at least annually.
5. Annual review of effectiveness of internal controls
6. Consideration of internal and external audit reports and implementation of any recommendations.
7. Agreement of scope of internal audit and reporting arrangements with the Internal Auditor
8. Safe and efficient arrangements to safeguard public money
9. Bank reconciliations reported to Council
10. Regular financial monitoring reports considered by the Council
11. All items of expenditure are considered by Council and not paid until approval has been given by means of a resolution.
12. Adherence to the internal financial control systems detailed in the financial regulations
13. Regular employer returns to HM Revenue and Customs
14. Minutes properly numbered with a master copy kept in safekeeping
15. Procedures in place for recording and monitoring Members' Interests and Gifts and Hospitality received.
16. Members Interests published on the Council's website
17. Meeting documents, including agendas and minutes published on the Council's website.

#### **Payment & Financial Controls Summary**

1. The Clerk checks invoices received for accuracy (both goods / services received and arithmetic) before they are presented to Council for approval.
2. All invoices received for payment are reported to Council before they are made.
3. All invoices approved by Council for payment are recorded in the minutes.

4. All cheques are written by the Clerk/RFO and signed by two Councillors.
5. There is no petty cash and no debit or credit card.

## **2. Review of Effectiveness of Internal Audit and Auditor**

Annual Governance Statement Assertion 6 - Internal Audit "We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems".

In order to warrant a positive response to this assertion, the authority needs to have taken the following actions:

1. Internal audit - the authority needs to undertake an effective internal audit to evaluate the effectiveness of its accounting, risk management, control and governance processes considering internal auditing guidance for smaller authorities.
2. Provision of information - the authority needs to ensure it has taken all necessary steps to facilitate the work of those conducting the internal audit, including making available all relevant documents and records and supplying any information or explanations required.

### **2.1 Scope:**

The purpose of internal audit is to review whether the systems of financial and other control are effective. The internal auditor does not give an opinion on the accounts, but is required to review controls and give recommendations.

The internal auditor is required to review the completeness and accuracy of the council's accounts for the year, and to carry out a sample testing from the accounts to supporting documentation. The internal auditor shall also review payroll and VAT for reasonableness.

The internal auditor will discuss their findings with the Clerk/Responsible Financial Officer and will then write a report on their findings to the Town Council. Recommendations from the report will be recorded in the minutes and any action taken will be noted.

### **2.2 Independence:**

The auditor shall not have any other role or employment within the council and the council confirms that this is the case for Mrs J Larcombe who has carried out the internal audits for 2022-2023 and 2023-2024.

The Council is confident that no member or officer of the Council is related to the independent internal auditor. It is the duty of every member and officer to bring any changes to this statement to the attention of the Council as soon as they become aware of such connections.

The internal auditor reports under their own name and address their report to the council.

### **2.3 Competence:**

The internal auditor shall be competent to carry out the work. They should have an understanding of the accounting process, an understanding of the role of internal audit in reviewing systems, an awareness of risk management issues and an understanding of the accounting requirements, legal framework and powers of local councils.

The Council's appointed internal auditor does the audits for at least 12 councils in Somerset and Devon, as well as being a Clerk and is a member of the [local councils] internal audit forum.

### **2.4 Internal audit work is planned:**

Planned internal audit work is based on risk assessment and designed to meet the body's governance assurance needs. The internal auditor understands the body and the legal and corporate framework in which it operates.

Report prepared 14.01.2025

### Agenda No 17, Schedule of Meetings

#### Recommended

- (i) That the date of the Annual Parish Council Meeting is set as Tuesday 13 May 2025 (as previously agreed)
- (ii) The dates for 25/26 Parish Council meetings are provisionally set as set out below and that the dates are confirmed at the 2025 Annual Parish Council meeting  
17 June 2025 (to enable consideration of 24/25 accounts and governance documents to be signed and submitted by 30 June if not available at the Annual Council Meeting)  
8 July 2024  
9 September 2024  
11 November 2024  
7 January 2026 (budget and precept meeting)  
10 March 2026  
12 May 2026 Annual Parish Council meeting

Additional Parish Council meetings may be necessary to carry out business in a timely manner .

- (iii) That the Annual Parish meeting is held before the Annual Parish Council meeting on 13 May 2025 in the main hall

1. The civic year runs from the Annual Parish Council Meeting to the next Annual Parish Council Meeting, in a year which is not an election year the annual parish council may be held on any day in May.
2. In addition legislation requires that a parish council meets on at least three other occasions during the year.  
The Parish Council currently has dates set in 2023 to meet on Tuesday 12 March 2024
3. The Parish Council's practice has been to meet every other month on the 2<sup>nd</sup> Tuesday evening in the month.

