PORLOCK PARISH COUNCIL

REPORT – RESPONSIBLE FINANCIAL OFFICER

Date: 06 November 2026 **Author:** J Jones, Clerk & RFO

High Bank Car Park (Nov 26)
A payment plan for two High Bank Car Park permits has been set up to bring the account up to date by the end of March 27.

Emergency Spend - Water Leak Old School Centre (Oct 26)
Following approval of works and budget a review of works required internally has been undertaken and revised quotes have been requested from three contractors.

Budget 2027-28 (Nov 26)
Following the review of the draft budget requirements by the Finance & HR (FHR) and the Environment and Amenities Committees, recommendations will be presented to Council at its Ordinary Meeting in November. The Burials and Memorials Committee will review current budget requirements and feed into the next FHR Committee meeting in November. Following this review the second working draft of the budget will be presented to Council for review.

Old School Centre – Refurbishment (Nov 26)
Emergency lighting works were completed in October.

Defibrillator Fund (Nov 26)
The Porlock Ladies have fundraised for the Porlock Defibrillator Scheme as their chosen charity this year. A generous donation of £2,000 has been sent and this will be assigned to the defibrillator Earmarked Reserve, ring-fenced for the provision, maintenance and ongoing operation of defibrillators under the Council's management. Following an invitation, a member of the office team will be attending the Porlock Ladies meeting on 9 November and will thank the group for their fundraising and kind donation.

Business Risks
Business Risks Policy and Register (Nov 26) – A draft Strategy and Policy has been prepared for the Finance & HR Committee to review before recommendation to Council. The next FHR Committee meeting will be held in November date to be agreed.

Business Continuity (Ongoing – Jul 26) – Work continues to add to the council's operating manual for all council activities. This will form part of council's business continuity plans. Once a review of council's Business Risk Strategy Policy and Register has been approved, the Business Continuity Plan will be updated and reviewed by the Finance & HR Committee before being put to council for approval.

Fire Risk Assessment (Oct 26) – Emergency lighting works have been completed, a reassessment of has been requested to be carried out before the end of the year.

Policies, Procedures, and Documentation (Nov 26)
Burial & Memorial Regulations – Following the review of the draft regulations by council and a subsequent review by the Institute of Cemetery and Crematorium Management, the revised regulations and revisions will be discussed by the Burials & Memorials Committee on the 12 November before being represented to council for adoption.

The following polices are on the November agenda for Council consideration:

- General Reserves – maintaining reserves at a minimum 50% of Total Operating Expenditure
- Banking Architecture, Policy and Financial Procedures
- Training & Development Policy

The following policies will be presented to the Finance & HR Committee for their input before being recommended for adoption by council:

- Grievance and Disciplinary Policy (2023)
- Publication Scheme
- Appraisal Form

EMR Status Report (3 November 2026)

The EMR report outlines the status of earmarked reserves, including actual balances, committed spend, and potential future expenditure. Forecast income is excluded.

- End of Month Balance – Actual EMR balance
- Committed Spend – Authorised but unpaid expenditure
- Uncommitted Funds – Balance minus committed spend
- Potential Future Spend – Known but unauthorised future costs
- Potential Remaining Fund – Available funds minus forecasted future spend

Earmarked Reserves	Account Code	2026/27 Opening Balance	End of Month Balance	Committed Spend	Uncommitted Funds	Potential Future Spend	Potential Remaining Fund
V/Hall Car Park	320	£1,504.21	**£2,482.97**	£0.00	£2,482.97	£0.00	£2,482.97
Old School Centre	321	£11,951.71	**£11,621.44**	£12,031.55	-£410.11	£500.00	-£910.11
Water Refill Units	322	£7,276.00	**£7,276.00**	£0.00	£7,276.00	£0.00	£7,276.00
Asset Replacement	323	£1,000.00	**£1,000.00**	£0.00	£1,000.00	£0.00	£1,000.00
Doverhay Toilets	324	£1,007.37	**£1,148.00**	£0.00	£1,148.00	£0.00	£1,148.00
War Memorials	325	£1,000.00	**£1,000.00**	£0.00	£1,000.00	£0.00	£1,000.00
Cemetery	326	£22,071.97	**£7,158.34**	£2,487.00	£4,671.34	£8,700.00	-£4,028.66
Festival & Events	327	£1,511.07	**£1,511.07**	£0.00	£1,511.07	£0.00	£1,511.07
Dovery Manor	328	£1,500.00	**£1,500.00**	£0.00	£1,500.00	£0.00	£1,500.00
Grounds Maintenance	329	£2,694.00	**£2,441.84**	£1,800.00	£641.84	£0.00	£641.84
Sponsorship & Grants	330	£8,870.88	**£6,598.01**	£3,892.88	£2,705.13	£0.00	£2,705.13
Cemetery (Refurb/Replace)	331	£1,000.00	**£1,000.00**	£520.00	£480.00	£5,000.00	-£4,520.00
Doverhay Toilets (Refurb/Replace)	332	£1,000.00	**£1,000.00**	£0.00	£1,000.00	£0.00	£1,000.00
Old School Centre (Refurb/Replace)	333	£1,000.00	**£1,000.00**	£5,252.48	-£4,252.48	£4,200.00	-£8,452.48
V/Hall Car Park (Refurb/Replace)	334	£1,000.00	**£1,000.00**	£0.00	£1,000.00	£0.00	£1,000.00
High Bank Car Park	335	£1,528.90	**£2,250.50**	£0.00	£2,250.50	£0.00	£2,250.50
Defibrillator (Refurb replace)	336	£1,000.00	**£1,010.90**	£0.00	£1,010.90	£0.00	£1,010.90
Porlock Projects	337	£578.23	**£431.03**	£0.00	£431.03	£250.00	£181.03
Porlock Library	338	£6,456.54	**£6,871.13**	£1,598.00	£5,273.13	£0.00	£5,273.13
Porlock Village Hall	339	£1,000.00	**£1,000.00**	£0.00	£1,000.00	£0.00	£1,000.00
Emergency Response Planning	340	£2,015.91	**£2,336.91**	£378.00	£1,958.91	£525.00	£1,433.91
High Bank Car Park (Refurb & Replace)	341	£500.00	**£500.00**	£0.00	£500.00	£0.00	£500.00
Defibrillator (General Maintenance)	342	£500.00	**£1,000.00**	£0.00	£1,000.00	£0.00	£1,000.00
Parish Elections	343	£1,373.00	**£1,373.00**	£0.00	£1,373.00	£0.00	£1,373.00
Churchyard (Refurb/Replace)	344	£0.00	£0.00	£0.00	£0.00	£1,800.00	£0.00
Bus Fund	345	£0.00	£0.00	£0.00	£0.00	£1,000.00	£0.00
Total		**£79,339.79**	**£64,511.14**	**£27,959.91**	**£36,551.23**	**£21,975.00**	**£17,376.23**