PORLOCK PARISH COUNCIL

REPORT – RESPONSIBLE FINANCIAL OFFICER

Date: 04 September 2026 **Author:** J Jones, Clerk & RFO

High Bank Car Park (Sep 26)
An ongoing debt recovery matter relates to the holders of two High Bank Car Park permits. The account fell into arrears following receipt of a £36 advance payment for April 2026, with no further payments subsequently received despite reminders and alternative payment arrangements being sent in June and August.

Following further correspondence sent on the 1st September, a response has now been received from the permit holder. The permit holder acknowledged the arrears, advised that they are currently experiencing financial difficulties, and indicated that they intend to make contact shortly to discuss the matter further. The Council's willingness to resolve the issue amicably and consider a repayment arrangement has been reiterated. Further updates will be provided to Council as the matter progresses.

HMRC Statement of Liabilities (Sep 26)
The account has now been settled, and a Direct Debit has been put in place for future payments.

AGAR External Auditor (Sep 26)
A request for further information to support council's AGAR submission was received and responded to. The request covered the following:

- A copy of the engagement letter or terms of reference confirming the independence of the internal auditor.
- Numerical details of staff costs to substantiate the written explanation of the variance in Section 2, Box 4.

Smaller Authorities' Audit Appointments (Sep 26)
The new digital platform for submission of the Annual Governance and Accountability Return has now gone live. Council has registered to use the digital service.

Emergency Spend - Water Leak Old School Centre (Sep 26)
Following the discovery of an underground leak and the subsequent 14-day notice to fix issued by Wessex Water, a contractor was instructed by the Clerk under council's Financial Regulation 5.18 to repair the leak. An emergency payment of £850 was raised and authorised by Cllr D McCanlis and Cllr S Colson. A current status report has been submitted to council regarding additional works required.

Budget 2027-28 (Sep 26)
An initial review of budget requirements for 2027-28 is being carried out by the FHR Chair and RFO ahead of the FHR meeting on 16 September.

Pension Arrangements Review
A draft paper has been prepared for the Finance & HR Committee to discuss council's current pension provisions and options.

Budget movements (Sep 26)
Dark Skies – The £1,500 budget has been released, as the proposed event will not be taking place after ENPA withdrew assistance due to lack of funding.

OSC Shed – A request has been made to Taunton Sheds for the return of the £498 deposit paid for a new shed, as the shed is no longer required. The additional budget of £1,500 has been released, and any returned funds will be credited to EMR 321.

OSC Roof – £2,500 being held for a possible roof repair has been transferred from EMR 321 to EMR 333.

Porlock Emergency Response Line (PERL)
Following a necessary review of the PERL supplier, a new supplier has been identified. The revised cost will provide the line for 8 years, which is 3 years longer than the period offered by the original provider.

Old School Centre – Refurbishment (Sep 26)
A date is awaited for carrying out the emergency lighting works.

Business Risks
Martyn's Law (No update) – Known as the Terrorism (Protection of Premises) Act 2025, this has now received Royal Assent. It is anticipated that there will be a 24-month implementation period. A report has been produced to help council understand the legislation at a high level and council's responsibilities.

Business Risks Policy and Register (Sep 26) – A draft Strategy and Policy has been prepared for the Finance & HR Committee to review before recommendation to council.

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 (No update) – Once the emergency lighting works have been approved and completed, a reassessment will be arranged.

CiLCA Qualification (Sep 2026)
The Level 3 Certificate in Local Council Administration (CiLCA) has been completed, and the certificate of achievement was received on 9 August 2026.

Policies, Procedures, and Documentation (Sep 26)

Cemetery 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 before being represented to council.

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)
- Banking Arrangements Policy
- Training & Development Policy
- Publication Scheme
- Appraisal Form

Grant Funding
Council was not successful in its Champions Warm Welcome Programme application with over 270 applications received. Council has been encouraged to apply again next year.

EMR Status Report (3 September 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

	Account Code	End of Month Balance	Committed Spend	Uncommitted Funds	Potential Future Spend	Potential Remaining Fund
V/Hall Car Park	320	**£2,210.49**	£0.00	£2,210.49	£0.00	£2,210.49
Old School Centre	321	**£11,834.71**	£8,093.05	£3,741.66	£6,020.50	-£2,278.84
Water Refill Units	322	**£7,276.00**	£0.00	£7,276.00	£0.00	£7,276.00
Asset Replacement	323	**£1,000.00**	£0.00	£1,000.00	£0.00	£1,000.00
Doverhay Toilets	324	**£1,117.19**	£0.00	£1,117.19	£1,177.00	-£59.81
War Memorials	325	**£1,000.00**	£0.00	£1,000.00	£0.00	£1,000.00
Cemetery	326	**£8,488.13**	£4,967.00	£3,521.13	£4,800.00	-£1,278.87
Festival & Events	327	**£1,511.07**	£0.00	£1,511.07	£500.00	£1,011.07
Dovery Manor	328	**£1,500.00**	£0.00	£1,500.00	£0.00	£1,500.00
Grounds Maintenance	329	**£2,441.84**	£1,800.00	£641.84	£0.00	£641.84
Sponsorship & Grants	330	**£7,454.45**	£1,777.88	£5,676.57	£0.00	£5,676.57
Cemetery (Refurb/Replace)	331	**£1,000.00**	£520.00	£480.00	£5,000.00	-£4,520.00
Doverhay Toilets (Refurb/Replace)	332	**£1,000.00**	£0.00	£1,000.00	£0.00	£1,000.00
Old School Centre (Refurb/Replace)	333	**£1,000.00**	£2,500.00	-£1,500.00	£5,252.48	-£6,752.48
V/Hall Car Park (Refurb/Replace)	334	**£1,000.00**	£0.00	£1,000.00	£0.00	£1,000.00
High Bank Car Park	335	**£1,759.20**	£0.00	£1,759.20	£0.00	£1,759.20
Defibrillator (Refurb replace)	336	**£1,010.90**	£0.00	£1,010.90	£0.00	£1,010.90
Porlock Projects	337	**£431.03**	£0.00	£431.03	£250.00	£181.03
Porlock Library	338	**£6,696.27**	£1,598.00	£5,098.27	£0.00	£5,098.27
Porlock Village Hall	339	**£1,000.00**	£0.00	£1,000.00	£0.00	£1,000.00
Emergency Response Planning	340	**£2,315.91**	£0.00	£2,315.91	£0.00	£2,315.91
High Bank Car Park (Refurb & Replace)	341	**£500.00**	£0.00	£500.00	£0.00	£500.00
Defibrillator (General Maintenance)	342	**£1,000.00**	£0.00	£1,000.00	£0.00	£1,000.00
Parish Elections	343	**£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	£0.00
Bus Fund	345	£0.00	£0.00	£0.00	£0.00	£0.00
Total		**£65,920.19**	**£21,255.93**	**£44,664.26**	**£22,999.98**	**£21,664.28**