

# PORLOCK PARISH COUNCIL

## REPORT – RESPONSIBLE FINANCIAL OFFICER



**Date:** 13 October 2026

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### **Quarter 2 Budget Review – Summary (Apr – Sep)**

At the end of Quarter 2 of the 2026/27 financial year, Porlock Parish Council remains in a sound overall financial position. The year-to-date position is:

- Total receipts received: £159,196
- Total payments made: £104,284
- Net receipts over payments: £54,911

The positive cash position continues to reflect receipt of the full annual precept of £131,322, while expenditure is incurred throughout the year. Overall receipts are 102.9% of the annual budget and payments are 67.4% of the annual budget. The expenditure percentage is affected by planned projects funded from earmarked reserves and by several annual commitments paid in the first half of the year.

### **High Bank Car Park (Oct 26)**

An ongoing debt recovery matter relates to the holders of two High Bank Car Park permits. The account fell into arrears in April 2026. Following recent correspondence, a payment plan has been proposed to bring the account up to date by the end of March 27.

### **Old School Centre Water Leak**

Following the submission of the water leak allowance form a refund of £556.46 has been received from Water2Business. Revised quotes have been requested for the internal works.

### **AGAR External Auditor (Oct 26)**

The Council received the External Auditor's Report and Certificate for 2025/26 from PKF Littlejohn LLP. The auditor issued a limited assurance opinion identifying two matters: the failure to restate comparative asset values following a revaluation and the incorrect completion of Assertion 10 within the Annual Governance Statement relating to the absence of a Freedom of Information Policy during the year. The auditor also noted that evidence was not available to demonstrate consideration of the Internal Auditor's independence upon appointment. The Council has since adopted a Freedom of Information Policy, reviewed AGAR preparation procedures to ensure compliance with asset valuation reporting requirements and implemented an annual documented review of Internal Auditor independence.

### **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 (Sep 26)**

Following the review of the draft budget requirements by the Finance & HR committee a redraft of the budget is in progress and will be presented to Council at its Ordinary Meeting in November.

### **Pension Arrangements Review (Oct 26)**

The Finance & HR Committee reviewed the report and have made their recommendations which will be presented to Council for consideration.

### **Budget movements (Oct 26)**

OSC Shed – The deposit has been refunded and credited to EMR 321.

### **Old School Centre – Refurbishment (Oct 26)**

Emergency lighting works are to be carried out in October.

## **Business Risks**

Martyn's Law (Oct 26) – The Terrorism (Protection of Premises) Act 2025, commonly known as Martyn's Law, applies to qualifying premises where it is reasonable to expect 200 or more individuals to be present at the same time. Following a review, it has been determined that Council does not have any qualifying premises or doesn't currently undertake any qualifying activities. While the Old School Centre falls outside the scope of the Act because its reasonably expected attendance is below the threshold. This position should be reviewed if the use, capacity or attendance profile of the premises changes.

Although the specific duties under Martyn's Law do not apply, Council remains responsible for managing foreseeable risks to employees, volunteers, visitors and others affected by activities at the premises. In accordance with the Health and Safety at Work etc. Act 1974, the Management of Health and Safety at Work Regulations 1999 and the Occupiers' Liability Act 1957, the Council must maintain proportionate arrangements to assess risk and respond to emergencies. These procedures therefore set out practical measures for dealing with terrorism-related threats and other serious security incidents, including reporting, evacuation, invacuation, communication with the emergency services, staff and volunteer awareness, and periodic review.

A Security and Terrorism Policy and procedures has been drafted for Council's consideration to ensure a proportionate, practical response to terrorism-related or security incidents in line with Martyn's Law (2026) and if adopted will apply to all Council employees, members, volunteers, and third-party organisations operating within The Old School Centre.

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. A date for the next FHR Committee meeting is to be agreed once a new FHR chair has been confirmed.

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 (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 (Oct 26)**

Council will considered delegating authority to the Clerk to make a grant application of up to £5,000 for emergency response equipment training and supplies from Somerset Prepared.

## EMR Status Report (13 October 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              | £13,750.00           | £11,532.55        | £2,217.45         | £999.00                | £1,218.45                |
| 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              | £5,870.76            | £2,487.00         | £3,383.76         | £8,700.00              | −£5,316.24               |
| Festival & Events                     | 327          | £1,511.07               | £1,511.07            | £0.00             | £1,511.07         | £500.00                | £1,011.07                |
| Doverly 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               | £7,454.45            | £1,777.88         | £5,676.57         | £0.00                  | £5,676.57                |
| 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               | £2,028.85            | £0.00             | £2,028.85         | £0.00                  | £2,028.85                |
| 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               | £6,747.03            | £1,598.00         | £5,149.03         | £0.00                  | £5,149.03                |
| 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               | £2,315.91            | £378.00           | £1,937.91         | £525.00                | £1,412.91                |
| 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                    |
| <b>Total</b>                          |              | <b>£79,339.79</b>       | <b>£65,841.81</b>    | <b>£25,345.91</b> | <b>£40,495.90</b> | <b>£22,974.00</b>      | <b>£20,321.90</b>        |