PORLOCK PARISH COUNCIL

REPORT – RESPONSIBLE FINACIAL OFFICER

Date: 5 December 2025 **Author:** J Jones, Clerk & RFO

Hawkcombe Cemetery Memorials Review
Council will discuss at the December meeting how to set in motion a 'lessons learned review' on the memorial safety inspection and repair programme for the Hawkcombe Cemetery. The output from the review will help council understand how it needs to work more effectively together, going forward.

Budget Forecasting
The Finance & HR committee members met on the 26th November to review the next working draft, version 3, of the 2026/27 budget. The updated proposal has been submitted for council to discuss at the December meeting. The final budget will be submitted to council for approval at the ordinary meeting of the council on the 14th January.

Old School Centre – Refurbishment
Refurbishment costs remain on track and slightly under budget. Currently waiting costs to address the emergency lighting requirements as highlighted in the recent review. Remote fire alarm monitoring is now operational.

Business Risks
Financial Services Compensation Scheme (FSCS) - From 1st December 2025, the FSCS is increasing its deposit protection limit from £85,000 to £120,000 per eligible person.

High Bank Parking permit arrears – One parking permit remains in arrears. A previous request to bring the account up today was partially addressed. A further request to bring the up to date and to amend the standing order has been sent. The outstanding amount currently stands at £124.15.

Martyn's Law – Formally known as the Terrorism (Protection of Premises) Act 2025, 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 high level and council's responsibilities. (No further update)

Business Risks Policy and Register – Risk policy and register to brought up to date and in line with requirements. (No further update)

AGAR Assumption 10 – Training is being offered through Somerset Association of Local Councils the next course is being run on the 12th January 2026.

Retention Policy – Training completed. A proposal policy paper will be put to council in due course. (No Further Update)

Risk Assessments – Library, Doverhay Toilets, Hawkcombe Cemetery & PPC Office Risk Assessments complete. Copies of the reports will be stored on the new council website in the meantime copies are available on request from the office. (No further update)

Business Risks Policy and Register – Risk policy and register to brought up to date and in line with requirements. (No further update)

Business continuity – Work underway to create am operating manual for the council with Standard Operating Procedures being created for all council activities. This will form part of council's business continuity plans. Once a review of council's plans has been completed any recommendations will be put to council.

Emergency plan – Next meeting date to be set. Current working timeline to be reviewed with PERT: Q2 to gather and consider information, prepare and first draft documents, Q3 produce draft final proposal, circulate, seek feedback and any required approvals, Q4 Launch. (No further update)

Retention Policy – Following training a draft retention policy is in progress which will include procedure to digitisation and future storage of historic files.

Fire Risk Assessment – Now all works have been carried out a reassessment will be arranged. Fire Warden training, as part of the advice from the previous assessment is on this month's agenda for consideration.

Government Stocks – Computershare
Folling the return of the original application, the revised application has been submitted.

CiLCA Qualification
Due to other work priorities, there has been no further progress against the portfolio.

Policies, Procedures, and Documentation (No further update)
Terms of Reference – Draft committee ToRs have been put forward for consideration at this month's meeting; Burials & Memorials and Environment & Amenities.

Grant Funding
Somerset Rivers Authority Grant Fund – Monies have been received; equipment will be dispatched upon payment of the proforma invoices.

Being explored

- Wessex Water Community Fund – Old School Centre Community Garden (Orchard) – waiting further project detail

EMR Status Report (as of 30 Nov 2025)

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
- Available Funds – Balance minus committed spend
- Potential Future Spend – Known but unauthorised future costs
- Potential Remaining Fund – Available funds minus forecasted future spend

Movements following last month's resolution - C2025231 totalling £9,000 have been completed.

	Account Code	Cost Centre	Opening Balance	End of Month Balance	Committed Spend	Available Funds	Potential Future Spend	Potential Remaining Fund
V/Hall Car Park	320	208	**£3,535.51**	**£2,807.94**	£851.00	£1,956.94	£0.00	£1,956.94
Old School Centre	321	207	**£7,609.83**	**£15,337.21**	£10,788.80	£4,548.41	£5,425.80	-£877.39
Water Refill Units	322		**£7,276.00**	**£7,276.00**	£0.00	£7,276.00	£0.00	£7,276.00
Asset Replacement	323	Various	**£1,000.00**	**£500.00**	£0.00	£500.00	£0.00	£500.00
Doverhay Toilets	324	225	**£1,279.85**	**£540.15**	£0.00	£540.15	£0.00	£540.15
War Memorials	325		**£1,000.00**	**£500.00**	£0.00	£500.00	£0.00	£500.00
Cemetery & St Dubricius	326	202	**£14,536.34**	**£28,059.97**	£6,430.00	£21,629.97	£9,092.00	£12,537.97
Festival & Events	327	232	**£2,750.00**	**£3,634.90**	£2,750.00	£884.90	£0.00	£884.90
Dovery Manor	328		**£1,000.00**	**£500.00**	£0.00	£500.00	£0.00	£500.00
Repairs/Improvements (new for 2026)	329	206	**TBC**	**£0.00**	£0.00	£0.00	£0.00	
Sponsorship & Grants	330	104	**£8,425.88**	**£1,571.56**	£921.44	£650.12	£0.00	£650.12
High Bank Car Park	335	210	**£1,820.50**	**£1,699.58**	£0.00	£1,699.58	£0.00	£1,699.58
Defibulator Replacement Fund	336		**£1,000.00**	**£500.00**	£0.00	£500.00	£0.00	£500.00
Porlock Projects	337	Various	**£3,728.23**	**£2,728.23**	£2,000.00	£728.23	£0.00	£728.23
Porlock Library	338	215	**£6,007.08**	**£6,278.23**	£1,598.00	£4,680.23	£0.00	£4,680.23
Porlock Village Hall	339		**£1,000.00**	**£500.00**	£0.00	£500.00	£0.00	£500.00
Environment & Community	340		**£1,241.34**	**£3,339.34**	£2,152.80	£1,186.54	£0.00	£1,186.54
Total			**£63,210.56**	**£75,773.11**	**£27,492.04**	**£48,281.07**	**£14,517.80**	**£33,763.27**