PORLOCK PARISH COUNCIL

REPORT – RESPONSIBLE FINACIAL OFFICER

Date: 9 January 2026 **Author:** J Jones, Clerk & RFO

Quarterly Budget Review Q3 – Q4 Forecast
Budget remains broadly on track 84.1% of annual budget. Although this is running slightly over forecast as we enter the final quarter payments taper off as the majority are processed in the first half of the year. When looking at the individual cost centres:

Staff costs 100 – As reported last quarter PAYE/NI (4001) is over running budget at 134%, changes in NI threshold from £10k to £5k were not recalculated at time of setting budget. Overspend will continue until year end. When looking at staff costs, we remain under forecast for the quarter at 73%.

Budget 2026-27
Council will finalise the budget for 2026/27 at the January meeting. The budget currently comes £154,737 (£8,997 / 6.17% increase on 2025/26). This forecast will make the 2026/27 precept £131,322 (£14,291 / 12.21% increase on 2025/26). For a Band D property this equates to £167.82 total annual precept (£3.23 per week / 1.81%) or £2.99 annual increase on the 2025/26 precept (6 pence per week / 1.81%).

Hawkcombe Cemetery
Lessons Learned Review - Council will resolve at the January ordinary meeting the framework used to carry out the review.

Memorial Works – Four quote shave now been received, the Clerk and Cllr. J Adlington will do a review of all quotes before presenting their recommendations to council at the February ordinary meeting.

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. (No further update)

Business Rates - Since the refurbishment, the Valuation Office Agency have now combined OSC into a single unit for the purposes of the properties rateable value, whereas it was separate before due to the Visitor's Centre. The new rateable value is £12,250. Somerset Council have been unable to confirm the exact Business Rates until we receive a bill but it's likely to be approx. £5,500.00

Business Risks
Council Payroll – The current arrangements will end at the end of March 2026. Alternative providers are being sought as well as assessing if payroll can be brought in house.

High Bank Parking permit arrears – One parking permit remains in arrears. Following recent correspondence council has been advised that arrear will be settled in January. The outstanding amount currently stands at £141.80.

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 – (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 an 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. (No further update)

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 date to be advised.

Government Stocks – Computershare
The application was accepted; purchase of stocks will be made in January.

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

Policies, Procedures, and Documentation (No further update)
Cemetery Regulations – The first review of the regulations has been carried out by the parish office. This is now out for review by the B&M Committee members.

Grant Funding
Somerset Rivers Authority Grant Fund – Equipment has bene received currently in storage at the OSC until council have resolved flood warden arrangements.

Being explored

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

EMR Status Report (as of 31 Dec 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

	Account Code	Cost Centre	Opening Balance	End of Month Balance	Committed Spend	Available Funds
V/Hall Car Park	320	208	**£3,535.51**	**£2,763.10**	£0.00	£2,763.10
Old School Centre	321	207	**£7,609.83**	**£12,688.64**	£6,199.09	£6,489.55
Water Refill Units	322		**£7,276.00**	**£7,276.00**	£0.00	£7,276.00
Asset Replacement	323	Various	**£1,000.00**	**£500.00**	£0.00	£500.00
Doverhay Toilets	324	225	**£1,279.85**	**£583.17**	£0.00	£583.17
War Memorials	325		**£1,000.00**	**£500.00**	£0.00	£500.00
Cemetery & St Dubricius	326	202	**£14,536.34**	**£23,369.97**	£2,909.00	£20,460.97
Festival & Events	327	232	**£2,750.00**	**£3,063.22**	£2,750.00	£313.22
Dovery Manor	328		**£1,000.00**	**£500.00**	£0.00	£500.00
Repairs/Improvements (new for 2026)	329	206	**TBC**	**£0.00**	£0.00	£0.00
Sponsorship & Grants	330	104	**£8,425.88**	**£2,221.56**	£1,921.44	£300.12
High Bank Car Park	335	210	**£1,820.50**	**£1,844.31**	£0.00	£1,844.31
Defibulator Replacement Fund	336		**£1,000.00**	**£500.00**	£0.00	£500.00
Porlock Projects	337	Various	**£3,728.23**	**£2,078.23**	£2,000.00	£78.23
Porlock Library	338	215	**£6,007.08**	**£6,485.66**	£1,598.00	£4,887.66
Porlock Village Hall	339		**£1,000.00**	**£500.00**	£0.00	£500.00
Environment & Community	340		**£1,241.34**	**£2,465.91**	£2,152.80	£313.11
Total			**£63,210.56**	**£67,339.77**	**£19,530.33**	**£47,809.44**