PORLOCK PARISH COUNCIL

REPORT – RESPONSIBLE FINANCIAL OFFICER

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

Major overhaul of the Practitioners' Guide coming in 2027
A sector-wide consultation has shown strong demand for clearer, more transparent and proportionate reporting requirements for smaller authorities. The Smaller Authorities Proper Practices Panel (SAPPP), working with CIPFA, gathered feedback over eight weeks.

Key findings from the consultation:

- Annual Governance and Accountability Return (AGAR), many feel it does not fully meet community information needs. Desire for more detail and more accessible explanations.
- Guidance will be strengthened in several technical areas, including expenditure reporting, asset guidance, joint committee rules, reserves management and other technical clarifications.

Simpler accounting guidance strongly supported - Current materials seen as too technical especially for non-accountants. New guide will offer clear explanations of receipts-and-payments vs income-and-expenditure, Plain-English guidance for councils switching between methods.

Greater transparency around audit reports - New mandatory requirements will include public discussion of internal and external audit findings, online publication of reports, proportionate action plans addressing risks.

Internal audit standards to be refreshed - Need for auditors with proper sector knowledge, independence, and (for larger authorities) professional qualifications. A phased requirement for relevant training and experience will be introduced based on authority size and risk profile.

Training for clerks and officers is a priority - SAPPP will work with sector partners to review training provision.

Timeline for the new Proper Practices - Early 2027: Final version published 2027–28 financial year:** New guide applies 2028: Revised AGAR completed

Old School Centre – Refurbishment (No Update)
Refurbishment costs remain on track and slightly under budget. Currently waiting costs to address the emergency lighting requirements as highlighted in the recent review.

Business Risks
NatWest bank account (Mar 26) – NatWest have confirmed that the parish council is not eligible for a community line (free banking) account. Alternative will be researched and proposals put to the Finance and HR committee for review.

Council Payroll (Mar 26) – Following a review with council's current provider, payroll services will remain unchanged. A review of council's payroll process will be undertaken and reviewed by the FHR committee.

High Bank Parking permit arrears (Mar 26) – One parking permit remains in arrears. Recent correspondence with the permit holder has seen a commitment to settle the arrears WC 16th of March.

High Bank Permits (Mar 26) – Permit renewals are currently being issued. A new data privacy statement has been included in the renewal form to ensure compliance with Data Protection and GDPR UK.

Martyn's Law (No further update) – 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.

Business Risks Policy and Register (Feb 26) – Work has commenced on updating the Risk policy and register to brought up to date and in line with requirements.

Business continuity (No Update) – 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 plans has been completed any recommendations will be put to council.

Emergency plan (Mar 26) – The item is on the agenda for March.

Retention Policy (No update) – Following training a draft retention policy is in progress which will include procedure to digitisation and future storage of historic files.

Fire Risk Assessment (No update) – Once the emergency lighting works have been approved and completed, a reassessment will be arranged. Fire Warden training to be held on the 11th February 2026.

CiLCA Qualification (Mar 26)
Seven learning outcomes (LO) have been completed. Unit one was submitted with one LO requiring resubmission. There are 23 learning outcomes to complete. The next planned study period is wc 16th March.

Policies, Procedures, and Documentation (No 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 (No update)
Somerset Rivers Authority Grant Fund – Equipment has been 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 28 Feb 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
- 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	Potential Future Spend	Potential Remaining Fund
V/Hall Car Park	320	208	**£3,535.51**	**£2,463.10**	£0.00	£2,463.10	£0.00	£2,463.10
Old School Centre	321	207	**£7,609.83**	**£12,224.95**	£6,868.09	£5,356.86	£3,747.80	£1,609.06
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**	**£515.79**	£0.00	£515.79	£0.00	£515.79
War Memorials	325		**£1,000.00**	**£500.00**	£0.00	£500.00	£0.00	£500.00
Cemetery & St Dubricius	326	202	**£14,536.34**	**£23,844.97**	£3,759.00	£20,085.97	£8,000.00	£12,085.97
Festival & Events	327	232	**£2,750.00**	**£2,111.07**	£939.00	£1,172.07	£0.00	£1,172.07
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**	**£365.12**	£65.00	£300.12	£0.00	£300.12
High Bank Car Park	335	210	**£1,820.50**	**£2,169.07**	£0.00	£2,169.07	£0.00	£2,169.07
)efibulator Replacement Fund	336		**£1,000.00**	**£500.00**	£0.00	£500.00	£0.00	£500.00
Porlock Projects	337	Various	**£3,728.23**	**£2,078.23**	£2,000.00	£78.23	£0.00	£78.23
Porlock Library	338	215	**£6,007.08**	**£6,565.87**	£1,598.00	£4,967.87	£0.00	£4,967.87
Porlock Village Hall	339		**£1,000.00**	**£500.00**	£0.00	£500.00	£0.00	£500.00
Environment & Community	340		**£1,241.34**	**£2,465.91**	£2,152.80	£313.11	£0.00	£313.11
Total			**£63,210.56**	**£64,580.08**	**£17,381.89**	**£47,198.19**	**£11,747.80**	**£35,450.39**