

27th April 2022

PLEASE NOTE DATE TIME VENUE

Dear Sir/Madam,

You are summoned to attend a meeting of the Policy and Finance Committee which will be held in **Room 6, Crispin Community Centre, Leigh Road, Street** on **TUESDAY, 3rd MAY, 2022** for the purpose of transacting the business specified in the following agenda. The meeting will commence at **6 p.m.**

Yours faithfully,



L.A. Ruff  
Clerk of the Council

**AGENDA**

1. APOLOGIES FOR ABSENCE - acceptance of any reasons offered.
2. MINUTES  
To approve as a correct record the minutes of the meeting of the Committee held on 8<sup>th</sup> February 2022 (attached) **Pages 3 - 5**
3. DECLARATIONS OF INTEREST AND DISPENSATIONS
4. ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN 2021/22 PART 3  
SECTION 1 – ANNUAL GOVERNANCE STATEMENT 2021/22  
ANNUAL INTERNAL AUDIT REPORT 2021/22  
  
Reports and documents are attached for consideration, prior to being submitted to the Council on 17<sup>th</sup> May for approval. The internal audit was carried out on 21<sup>st</sup> April by Mr. T. Bacon of Probusiness Ltd. **Pages 6 - 21**
5. ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN 2021/22 PART 3  
SECTION 2 – ACCOUNTING STATEMENTS 2021/22  
  
Section 2 and supporting documents attached for consideration prior to being submitted to the Council on 17<sup>th</sup> May for approval. **Pages 22 - 59**
6. GRANT APPLICATIONS (report attached) **Page 60**
7. INSURANCE AND RISK ASSESSMENT (report attached) **Page 61**

8. PERIODIC REPORTS AND INSPECTIONS (report attached) **Page 62**

9. RECEIPTS AND PAYMENTS JANUARY – MARCH 2022

Confidential report attached for members only **Page 63**

10. PAYROLL SUMMARY 2021/22

Confidential report attached for members only - **P60s to be circulated.**

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To: Councillors Birch, Carswell, Daniells, Knibbs, Prior, Shearer, Smith, Wolfers

## STREET PARISH COUNCIL

Meeting of the Policy and Finance Committee held in Room 6, Crispin Community Centre, Street on 8th February, 2022 at 6 p.m.

PRESENT: Councillor M. Daniells (Chair)  
Councillors: P. Birch, S. Carswell, M. Daniells, H. Shearer,  
N. Smith and L. Wolfers  
IN ATTENDANCE: Mrs. L.A. Ruff – Clerk  
Councillor D. Drew  
County and District Councillor Leyshon  
K. Nester and M. Sales – Hindhayes School  
T. Schottlander – Strode College  
J. Lewin – Street Youth Club and YMCA  
APOLOGIES: Councillors D. Knibbs and A. Prior – another engagement –  
reasons accepted

### 30. ELECTION OF VICE CHAIR

RESOLVED

that Councillor Shearer be elected as Vice Chair of the Committee.

### 31. MINUTES

The minutes of the meeting of the Committee held on 2nd November, 2020 which had been circulated, were approved as a correct record and signed by the Chair.

### 32. DECLARATIONS OF INTEREST AND DISPENSATIONS

In accordance with the Code of Conduct Councillor Shearer declared an other interest under Appendix B as she was a member of Mendip District Council and that she would keep an open mind when considering matters at either parish or district level.

It was noted that Councillors Birch and Smith had resigned from the Greenbank Pool Management Committee.

### 33. GRANT APPLICATION – GREENBANK SWIMMING POOL

The Clerk submitted a report and associated accounts and papers circulated to members. County and District Councillor Leyshon reported on the meeting with the Council Chair, Councillor Wolfers and Richard Clark of the Pool Trust. The Pool would open from the first May Bank Holiday weekend, there would be season tickets and it was hoped that Fusion or Millfield would assist with training of lifeguards. T. Rice was involved in setting up a Friends of the Pool. It was suggested that a conditional grant was made and that consideration was given to ensuring that vulnerable families could access the facility. It had been suggested that the Trust apply for funding from Glastonbury Town Council.

RESOLVED

that the Chair of Council and County and District Councillor Leyshon would report back on why the Pool charity declaration stated that the 3 Council representatives were involved in the day to day running of the Pool – this was not appropriate and needed to be clarified or removed.

#### RESOLVED TO RECOMMEND

that a grant of £30,000 be made in 2022/23 to Greenbank Pool Charitable Incorporated Organisation subject to the following conditions -

Communication – that a joint press release from the Council and Trustees be issued after the full Council meeting on 15<sup>th</sup> February giving the opening date and hours

Payment of Grant – 3 payments of £10,000 with the first when the Pool is fully open to the public on the Saturday of the first May Bank Holiday weekend, the second on 13<sup>th</sup> July and the third when the season was completed on the second Saturday in September although the end of September would be preferred – the Trustees could explain why dates may change but the Council would reserve the right not to pay

Opening Dates and Times – the Pool to be fully open to the public by the early May Bank Holiday weekend at the latest and remain open to at least the second Saturday in September. Opening hours to remain as previous years (pre Covid) and to add 2 early morning sessions for lane swimming. All regular opening hours to remain family swimming (not lanes).

Tickets – season tickets to be offered as in 2019 with a greater reduction in the price of family season tickets for Street residents using the additional funding from the Council. To consider another season ticket at a higher price to include early morning sessions. Cash to remain a payment option at the turnstile and shop.

Future Developments – the Trustees of the CIO to support the formation of a Friends of Greenbank Pool with T. Rice as Chair, offering a voice for the users of the Pool, to encourage more volunteering and to develop fundraising opportunities. The Trustees to work with the Council and the Friends on sustainability plans for 2023 onwards.

Management and Governance – to revisit the name of the Management Committee reflecting that it is an advisory committee and agree terms of reference

#### 34. GRANT APPLICATIONS – VULNERABLE PEOPLE FUND AND OTHER

The Clerk submitted a report and applications and other documents which had been circulated. The meeting was adjourned from 7.15 p.m. to 7.25 p.m. to allow a representative of Millfield to speak on how they could support the Pool and for members to have a break.

K. Nester presented the application from Brookside, Elmhurst and Hindhayes Schools for £18,000 to fund a PFSA.

T. Schottlander presented the application from Strode College for funding to employ a PFSA.



J. Lewin presented the 2 applications from the YMCA for £10,000 to deliver 2 sessions a week at Street Youth Club and for £13,380 for the pilot project over 7 months which was in 3 parts. She gave details of the 3 sections of the pilot in priority order.

Councillor Drew explained that with the removal of other support services the social and mental health need amongst the young was huge. Currently around 6 young people attended the Monday sessions and 15 to 20 on a Friday. It was suggested that there could be a greater link with the youth club at the Red Brick Building.

RESOLVED

A. that the Chairs of Council and Policy and Finance Committee should meet with the Clerk to clarify what had happened since the decision was made in May 2019 and report back to Council

B. that a separate meeting be held to consider a plan to have a wider multi disciplined group in time

RESOLVED TO RECOMMEND

A. that an agreement be put in place to ringfence the money either directly with Brookside, Elmhurst and Hindhayes Schools or with the County Council to give a grant of £18,000 per annum in 2021/22 and 2022/23 to employ an additional PFSA

B. that Part 1 – SEND support and Part 2 – Life Skills programme of the pilot project for 7 months totalling £10,975.92 be funded but not Part 3 – additional equipment and the grant of £10,000 to deliver 2 sessions a week at the Youth Club be agreed for the YMCA.

The meeting ended at 9.35 p.m.

Councillor Carswell arrived at 6.15 p.m. and Councillor Drew at 6.20 p.m.  
Councillor Wolfers left at 7.35 p.m.

To: Council  
From: Clerk/RFO  
Subject: Annual Governance and Accountability Return 2021/22 Form 3  
Section 1 – Annual Governance Statement 2021/22  
Annual Internal Audit Report 2021/22

The Council on 17<sup>th</sup> May 2022 will be asked to consider the annual audit plan, statement of internal control and policy, internal control procedures, annual internal audit report 2021/22 and the letter from the Council's internal auditors Probusiness Ltd. following the internal audit on 21<sup>st</sup> April (attached). Members are asked to keep all documents for the Council meeting on 17<sup>th</sup> May if they are staying on the Council.

The Council will be asked to review the adequacy of internal audit and control carried out on the accounts for the year ended 31<sup>st</sup> March 2022. Having considered the reports the Council will be asked to consider whether or not the internal audit and control system is adequate and it's responses to the statements set out in Section 1 Annual governance statement of the Annual Governance and Accountability Return. A copy of Section 1 is attached to this agenda and members are asked to keep this for the Council meeting on 17<sup>th</sup> May. Section 1 is then signed by the Chair of the meeting and the Clerk.

L.A. Ruff  
Clerk/RFO  
27.04.22

# Annual Internal Audit Report 2021/22

ENTER COUNCIL NAME **Street Parish Council**

ENTER PUBLICLY AVAILABLE WEBSITE ADDRESS **street-pc.gov.uk**

During the financial year ended 31 March 2022, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2021/22 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")			✓
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements	✓		
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

21/04/2022

Name of person who carried out the internal audit

Probusiness LTD

Signature of person who carried out the internal audit

Probusiness

Date

21/04/2022

\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).



probusiness  
accountants

Mrs L Ruff  
Street Parish Council  
Street Parish Rooms  
6 Leigh Road  
Street  
BA16 0HA

22 April 2022

Dear Mrs Ruff,

**Internal Audit of Street Parish Council for the Year Ended 31<sup>st</sup> March 2022**

In accordance with your instructions and acting in accordance with the current regulations and requirements and terms of reference previously sent to us, we have carried out an internal audit of the accounting systems of Street Parish Council for the year ended 31 March 2022.

Our audit was based on the requirements of the Annual Governance and Accountability Return page 3 – Annual internal audit report. The audit included examination, on a test basis, of evidence relevant to the amounts and disclosures in the Financial Statements.

**Audit Opinion**

It is our opinion that the Council has maintained an adequate system of internal control and management and there are no matters which need to be brought to the attention of the External Auditor. We are pleased to be able to complete page 3 of the Annual Governance and Accountability Return in the affirmative.

**Recommendations to Council**

During the course of the internal audit we identified areas which we recommend are reviewed by the Council. Note that none of these affect the above audit opinion.

**Council Minutes**

During the course of our audit we noticed that the Minutes for February and March 2022 Council meetings had not been published on the Parish Council website. This was brought to the Clerk's attention and these Minutes have now been added. Please note the importance of keeping the website up to date, as specified by Control Objective L of the Internal Audit Report.

- 6 B -

### Asset Register

We are pleased to see that our recommendation in last year's audit regarding the Asset Register has been implemented by the Council. A further recommendation we wish to make is that the date that each asset was added to the register be clearly shown, as this will help us assess the net movement in the year.

### Bank Statements

During the internal audit we found that some bank statements for the Nat West Debit Card current account were missing. The missing statements relate to the period 31/07/2020 to 04/08/2021. Whilst there is relatively little activity on the account and the bank reconciliations prepared by the Council matched the closing balance at year end, we do stress the need to keep all records up to date and ensure all statements are made available at audit.

The above matters are not sufficient to affect our view that overall the Council has strong controls and procedures in place.

We would like to thank you and the Assistant Parish Clerk for providing the relevant material for our investigations.

Yours sincerely

*Probusiness*

Probusiness Ltd



## ANNUAL AUDIT PLAN 2021/2022

Pro Business Ltd. have been appointed by the Council to carry out the internal audit of accounts for the year ended 31st March, 2022. The company has given an objective view on whether the financial controls and procedures meet the needs of the Council - see page 5 - Annual internal audit report of the Annual Return and separate letter attached dated 22<sup>nd</sup> April 2022.

The Council is asked to review the impact of this work by considering the report set out below. The 2011 Accounts and Audit Regulations no longer require an annual review of effectiveness of the system of internal audit. However the internal audit requirements continue and internal controls are to be reviewed.

The role of the internal auditor is to review systems rather than undertaking detailed checks that are more appropriately the responsibility of management. The auditor assists the Council in fulfilling its responsibility for the prevention and detection of fraud or error. The auditor should be aware of risk management issues and understand the accountancy requirements of the legal framework and powers of local councils. The auditor reports to council on the adequacy of systems of control having carried out tests on the systems of the council. Minutes are checked for any suggestion of unusual activity and evidence that risks are being identified and managed.

### REVIEW OF ADEQUACY OF INTERNAL AUDIT AND CONTROL

Consideration to be given to the extent of compliance with proper practice.

Expected Standard	Evidence of Achievement	Areas for Development
A. Scope of internal audit	Terms of reference were approved by council on 12th April, 2022. Scope of audit work takes into account risk management processes and wider internal control Terms of reference define audit responsibilities in relation to fraud	None





D. Relationships	Responsible officer - Clerk/RFO is consulted on the internal audit plan and on the scope of each audit. (Evidence is on audit files). Responsibilities for officers and internal audit are defined in relation to internal control, risk management and fraud and corruption matters. The responsibilities of council members are understood; training of members is carried out as necessary. (See member training plan).	None  Clerk and Council will be consulted on all docs. and can refer to the Internal Auditor as necessary. Clerk went to SALC
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workshop on accounting and audit on 10th April, 2008. Revised Governance and Accountability in Local Councils 2008 and 2011 Accounts and Audit Regulations were noted by Clerk and Council and it was agreed to report on detailed income and expenditure by account including budget variance on a monthly basis to Council rather than quarterly to the Policy and Finance Committee. The Clerk attended a workshop in January, 2009 at the District Council offices on financial management and a finance and audit update session by SALC on 30th March, 2012. The latest version of Governance and Accountability for Smaller Authorities in England March 2021, will be noted by the Clerk and any changes necessary reported to the Committee.

E. Audit Planning and reporting	The Audit Plan properly takes account of corporate risk. The Plan has been approved by the Council on 17 <sup>th</sup> May 2022. Internal audit has reported in accordance with Plan on 17th May, 2022.	None
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## REVIEW OF INTERNAL AUDIT AND CONTROL

Consideration was given to the delivery of the internal audit service to the required standard in order to produce the required outcome i.e. assurance on internal control and the management of risks in the body that can be relied on.

Characteristics of Adequacy	Evidence of Achievement	Areas for development
A. Internal audit work is planned	Planned internal audit work is based on risk assessment and designed to meet the Council's governance assurance needs.	None An annual internal audit is considered appropriate

for the size, budget and activities of the Council. The matter was reviewed on 5th February 2019 and it was agreed to continue with an annual internal audit after the year end.

B. Understanding the whole organisation its needs and objectives	The annual Audit Plan demonstrates how audit work will provide assurance in relation to the Council's annual governance statement.	None Probus has some years experience of local council audit
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and has received training from SALC. It has also referred to the revised Governance and Accountability in Local Councils 2008 and to Governance and Accountability for Smaller Authorities in England March 2021 and will refer to the updated version.

C. Be seen as a catalyst for change	Supportive role of audit for corporate developments such as corporate governance review, risk management and ethics.	None
D. Add value and assist the organisation in achieving its objectives	Demonstrated through positive management responses to recommendations and follow up action where called for.	None

It was felt that the Council was constantly reviewing risk management effectively as demonstrated by detailed reports concerning the skate park, Parish Rooms, Merriman Park etc. which have been considered and agreed, including risk assessments.

Recommendations of the Internal Auditor are reported to Council and actions agreed promptly. As recommended by Somerset Association of Local Councils a diary and checklist is kept of financial operations including verification and signing of cheques, and checking bank statements against bank reconciliation.

E. Be forward looking	When identifying risks and in formulating the annual Audit Plan, changes on national agenda are considered. Internal audit maintains awareness of new developments in the services, risk management and corporate governance.	None
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Governance and Accountability in Local Councils 2008 and 2011 and March 2021 and Accounts and Audit Regulations taken into consideration.

F. Be challenging	Internal audit focuses on risks and encourages managers/members to develop their own responses to risks, rather than relying solely on audit recommendations. The aim of this is to encourage greater ownership of the control environment.	None
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Procedure for new projects already agreed including consideration of risks, costs etc. - risk assessments made for skate park and Parish Rooms and other assets/activities.

G. Ensure the right resources are available	Adequate resource is made available for internal audit to complete its work. Internal auditor understands the Council and the legal and corporate framework in which it operates.	None
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The Internal Auditor comes to the Council office for the annual audit and has access to all accounting information. The Clerk is available to answer any questions. All members of the Council were invited to meet Mr. Bacon this year to speak to him about the work involved in the internal audit.

No significant weaknesses have been identified in consideration of the statement of assurance.

Areas for development or change identified are set out in the Action Plan below together with proposed remedial actions, those responsible for delivering them and deadlines for completion of actions.

#### ACTION PLAN

No points were recommended by the Internal Auditor -  
See letter dated

Having reviewed the adequacy of internal audit and control, it is considered that the internal audit system is satisfactory.

STREET PARISH COUNCIL  
STATEMENT OF INTERNAL CONTROL  
FOR THE YEAR ENDING 31ST MARCH 2022

1. SCOPE OF RESPONSIBILITY

Street Parish Council (the Council) is responsible for ensuring that its business is conducted in accordance with the law and proper standards and that public money is safeguarded and properly accounted for and used economically, efficiently and effectively.

In discharging this overall responsibility, the Council is also responsible for ensuring that there is a sound system of internal control which facilitates the effective exercise of the Council's functions and which includes arrangements for the management of risk.

2. THE PURPOSE OF THE SYSTEM OF INTERNAL CONTROL

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives. It can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on going process designed to identify and prioritise the risks to the achievement of the Council's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

3. THE INTERNAL CONTROL ENVIRONMENT

The Council

The Council has appointed a Chair who is responsible for the smooth running of its meetings and for ensuring that all Council decisions are lawful. The Council reviews its obligations and objectives and budgets at the level of precept required for the following year at its November - January meeting. The Council monitors progress against its aims and objectives at its meetings by receiving relevant reports from the Parish Clerk. The Council regularly reviews its internal controls, systems and procedures.

The Clerk/Responsible Financial Officer

The Council has appointed a Clerk of the Council who acts as the Council's advisor and administrator. The Clerk is the Council's Responsible Financial Officer and is responsible for administering the Council's finances. The Clerk is responsible for the day-to-day compliance with laws and regulations that the Council is subject to and for managing risks. The Clerk also ensures that the Council's procedures, control systems and policies are adhered to.

### Payments

All payments are approved by Council. Two members of the Council must sign every cheque and direct debit instruction. One of three authorised members must give a second payment authorisation for Bankline payments. A separate debit card current account only holding £2,000 maximum has been opened with 2 debit cards which Councillors Carswell or Goater in liaison with the Clerk, Assistant Clerk or Deputy Clerk will use for agreed goods/services. The payments will be scrutinised closely by the two authorised members via Bankline – currently Councillors Carswell, Daniells and Prior and by the two appointed members carrying out the bi monthly check on all accounts – currently Councillors Carswell, Daniells and Prior.

### Risk Assessments/Risk Management

The Council carries out regular risk assessments in respect of its activities and regularly reviews its system and controls.

### Internal Audit

The Council has appointed an independent Internal Auditor who reports to the Council on the adequacy of its systems and procedures, internal controls and risk management and its reviews of these matters. The effectiveness of internal audit is reviewed annually.

### External Audit

The Council's External Auditors submit an annual Certificate of Audit which is presented to the Council.

## 4. REVIEW OF EFFECTIVENESS

The Council has responsibility for conducting an annual review of the effectiveness of the system of internal control. The review of the effectiveness of the system of internal control is informed by the work of

- \* The Council
- \* The Clerk/RFO who has responsibility for the design and maintenance of the internal control environment and managing risk
- \* The independent Internal Auditor who reviews the Council's systems of internal control
- \* The Council's External Auditors who make the final check using the Annual Return, a form completed and signed by the RFO, the Chair and Internal Auditor.



## 5. SIGNIFICANT INTERNAL CONTROL ISSUES

No significant internal control issues were identified during the 2021/22 financial year. On 19<sup>th</sup> May 2020 the Council agreed -

In light of the coronavirus (Covid-19) pandemic and **any other future emergency and government advice** this council resolves that:

- (a) Should the council be unable to meet for whatever reason, the Clerk be given delegated authority to progress all ongoing matters and projects and authorise all regular payments and incur expenditure in line with the council's agreed budget
- (b) Any decisions taken under resolution (a) above will be taken, whenever possible, in consultation with the Chair and Vice Chair of Council and the relevant committee chair (if appropriate). A record of all decisions and expenditure incurred under delegated authority will be kept and reported to members when the council next meets
- (c) The authority to decide the council's response to planning applications be delegated to the Clerk or Assistant Clerk, in consultation with the Chair of the Planning Committee and Chair and Vice Chair of Council. Whenever possible, members of the Planning Committee (or Council in the case of large applications) will be informed of applications out for consultation and will be invited to submit comments to the Clerk or Assistant Clerk
- (d) The provisions outlined in resolutions (a) to (c) above will override any requirements to the contrary in the Council's standing orders, financial regulations or terms of reference
- (e) In the interest of staff, volunteer and public safety the Council office will be closed to the public, except by appointment, whenever government advice deems this to be appropriate
- (f) In line with government advice, staff will be encouraged to work from home
- (g) Should the Clerk be unable to perform her duties, the Assistant Clerk or Chair or Vice Chair of Council or if they are unavailable, another councillor will assume the role of Proper Officer and RFO, in an unpaid capacity with the exception of the Assistant Clerk

(h) The Clerk, in consultation with the Chair and Vice Chair, may incur expenditure from the project earmarked reserve where such expenditure will help the community's efforts to support those in need of assistance or prevent social isolation

(i) Should government allow councils to meet virtually (online), the Council will take all reasonable steps to facilitate this

A. Funding to support the community should be made through recognised organisations only such as the Foodbank, Salvation Army and Bridging the Gap and anyone asking for assistance should be referred to an appropriate organisation

B. An email to be sent to the Community Centre and other organisations making it clear that funds were available to them and that if they applied to the Council they would be supported very quickly

C. Positive community news to be posted once a week on the website, Facebook etc.

Whilst no significant Internal Control issues were identified during the year, the Council strives for the continuous improvement of the system it has designed for internal control and has addressed all of the minor issues and weaknesses raised and reported during the review process.



Chair

Clerk of the Council

## STREET PARISH COUNCIL INTERNAL CONTROL PROCEDURES

Schedule of specific day to day procedures undertaken by the Clerk/RFO to implement the system of internal controls and facilitate the efficient exercise of the Council's functions, including arrangements for the management of risk.

### FINANCIAL SYSTEM

The following measures are taken to ensure that the Council is managed in accordance with proper standards of financial conduct and to prevent and detect fraud and corruption. While the coronavirus emergency continues see the decision detailed above.

Enter income and payments on the schedule to be approved at the next monthly meeting of the Council after checking that the correct amounts have been received or charged and that the service or goods have been given or received. The schedule is initialled by the Chair when it has been approved by the Council and is annexed to the minutes in order to publish all payments.

Enter income and payments on the computerised accounting system. All income is paid into the current account with Nat West within 1 or 2 days of receipt. Income payments are often made by automatic credit. Payments are paid promptly by cheque signed by 2 authorised members or by direct debit if agreed by the Council – recorded with an individual number – when the authority to spend and sum have been checked. The majority of payments are now made by Bankline with Nat West. Payments are set up by the Clerk/RFO or the Deputy Clerk/RFO and then one of two authorised members must give a second authorisation for each payment. Members and Clerk verify cheques against invoices, initialling the cheque book stub and invoice. The Clerk writes the cheque or direct debit no. and the date of the authorising meeting on each invoice. Some payments are made by Councillors Carswell or Goater in liaison with the Clerk, Deputy Clerk or Assistant Clerk using debit cards for the separate current account only holding £2,000 maximum. These payments will be reported to Council each month under a separate heading and will be closely scrutinised by 2 members via Bankline and by 2 members checking the accounts in the office.

Members are informed each month that bank reconciliations for all accounts at the end of the previous month have been prepared successfully and a copy of each is sent to them. Two appointed members receive copies of the current account statements through the post and come in once a month to check the reconciliation against the original bank statements and all other accounts including cheque books, paying in books, that transfers are instant and that staff have only been paid once in the month.

The members keeps statements until the audit has been completed.

All members receive a monthly income and expenditure report showing the budget allocation for each code, income and expenditure to date and budget variance. They also receive quarterly reports on all accounts with reconciliations and an explanation of any significant variations in income or expenditure against the budget.

The Clerk/RFO deals with grants received in accordance with any terms under which they were awarded including any funding agreement. A member of staff or a councillor checks that all grants awarded have been used for the purpose for which they were given and if not the body is required to return the money.

Insurance provision is reviewed annually including consideration of the stability of the Council's insurance company.

#### ADMINISTRATIVE SYSTEM

The Clerk/RFO monitors the invitation of quotations or tenders for goods or services and the awarding of contracts and this is in accordance with standing orders and financial regulations.

The Council has the General Power of Competence and this is used to approve expenditure.

The Clerk/RFO receives regular updates from the Somerset Association of Local Councils and the Society of Local Council Clerks and other bodies on any changes in legislation and reports this to the Council for appropriate action.

PAYE, national insurance and pension payments are made in respect of employees each month and returns made to HM Revenue and Customs. VAT is reclaimed quarterly.

All staff have a written contract of employment which is reviewed annually and each employee has an annual appraisal and salary review. Training needs are also reviewed at least annually.

All minutes of the Council and its committees are numbered consecutively from the start of the Council year and pages are also numbered. The original signed minute books are kept in a locked fire proof cabinet.

There is an agreed written procedure for dealing with enquiries from the public and to deal with responses to consultation requests. There is also an agreed written procedure for document receipt, circulation, response, handling and filing.

Procedures are in place for recording and monitoring members' interests and gifts and hospitality received.

Codes of conduct for members and employees are adopted as considered necessary.

Procedures are in place in respect of GDPR compliance.

## ASSETS

All assets are checked every 6 months by the Clerk, Deputy Clerk or Assistant Clerk using a tick list and any potential problems, damage etc. is reported to the Council to consider what action to take.

The Clerk/RFO adds or removes assets at cost value from the asset register and adds or removes them from the insurance policy.

Physical assets are inspected and maintained on a regular basis in accordance with a written procedure.

## CONTRACTS FOR SERVICES/GOODS

All contractors are required to provide written confirmation of adequate insurance cover and a risk assessment method statement prior to starting work for the Council. Work is monitored by Council staff/members if considered to be a potential high risk eg. fitting Christmas lights and is checked when completed before payment is made. Service contracts including for the maintenance of Street Skate Park and Merriman Park are checked and recorded every 2 to 3 weeks by a Council employee. Maintenance inspection sheets are also provided regularly by contractors. Annual independent inspections are arranged for trees and play equipment at the Skate Park and Merriman Park and any recommended action is taken promptly as considered necessary by the Council.

There is a 3 year contract in place with SLH Services for the maintenance and inspection of the Skate Park and Merriman Park and watering of hanging baskets and planters in the High Street and other specified works.

## STREET PARISH COUNCIL

### INTERNAL CONTROL POLICY

REVIEWED MAY 2022

NEXT REVIEW MAY 2023

In order to maintain an adequate system of internal control, including measures designed to prevent and detect fraud and corruption the following processes are in place and reviewed annually to ensure that they are effective. The protocol for remote meetings was agreed as an Annex to Standing Orders by the Council on 13<sup>th</sup> May 2020.

### STANDING ORDERS AND FINANCIAL REGULATIONS

The Council has standing orders and financial regulations in place which govern how it operates. Financial regulations incorporate provisions for securing competition and regulating the manner in which tenders are invited. These are reviewed at least annually, fit for purpose and adhered to.

### SAFE AND EFFICIENT ARRANGEMENTS TO SAFEGUARD PUBLIC MONEY

The Council has practical and resilient arrangements in place on how it orders goods and services, incurs liabilities, manages debtors, makes payments and handles receipts. Safe and efficient arrangements are in place to safeguard public money and these are reviewed at least annually. The RFO has formal responsibility for the proper administration of the Council's financial affairs. Controls over money are included in standing orders and financial regulations including that cheques or orders for payment shall be signed by two elected members. The Council approves the setting up of and any changes to accounts with banks or other financial institutions. It also approves every bank mandate, the list of authorised signatures for each account, the limits of authority for each account signature and any amendments to mandates.

Risk assessment and internal controls focus on the safety of the Council's assets, particularly money. The Clerk/RFO undertakes appropriate training as and when necessary.

### EMPLOYMENT

The remuneration payable to all employees is approved in advance by the Council. Salaries are reviewed annually and all payments are agreed by the Council each month. There are robust payroll arrangements covering the accuracy and legitimacy of payment of salaries and associated liabilities. The Clerk/RFO determines such payments in liaison with Probusiness Ltd. for PAYE and National Insurance and with Peninsula Pensions for pension contributions. The Council also ensures that it has complied with its duties under employment legislation and has met its pension obligations. General guidance and updates are received as necessary from SALC, South West Councils etc.



#### VAT

The Council is registered for VAT and has robust arrangements in place for handling its responsibilities with regard to VAT. VAT is reclaimed by the Clerk/RFO for each payment made after checking that this is in accordance with current legislation etc. Quarterly digital submissions are made to HM Revenue and Customs. The Clerk attended training on VAT in May 2016. Professional advice was received in December 2019 regarding the relocation of the library to the Parish Rooms and alteration of the building.

#### FIXED ASSETS AND EQUIPMENT

The Council's assets are secured, properly maintained and efficiently managed. Appropriate procedures would be followed for any asset disposal and for the use of any resulting capital receipt.

#### LOANS AND LONG TERM LIABILITIES

Any loan or similar commitment would only be entered into after the Council was satisfied that it could be afforded and that relevant approvals had been obtained. Proper arrangements are in place to ensure that funds are available to make repayments of capital and interest and other liabilities – the sums required for the 2 current loan repayments are included in the annual budget.

#### REVIEW OF EFFECTIVENESS

Regulation 6 of the Accounts and Audit Regulations 2015 requires the Council to review the effectiveness of the system of internal control each financial year. This will inform the Council's preparation of its annual governance statement.

## Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

Street Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2022, that:

	Agreed		
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>'Yes' means that this authority:</i> <i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓
			<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

\*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

17/05/2022

and recorded as minute reference:

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

Clerk

street-pc.gov.uk

To: Council  
From: Clerk/RFO  
Subject: Annual Governance and Accountability Return 2021/22 Form 3  
Section 2 – Accounting Statements 2021/22

Section 2 Accounting Statements 2021/22 of the Annual Governance and Accountability Return, the accounts and supporting documents as detailed below are attached to this agenda and members are asked to keep all documents for the Council meeting on 17<sup>th</sup> May -

Section 2 Accounting Statements 2021/22

Income and Expenditure Account and Balance Sheet

End of Year Bank Reconciliation

Explanation of difference between Box 7 and Box 8 Section 2 of AGAR - details of Debtors, Prepayments, Creditors, Receipts in Advance and Accruals

Explanation of Significant Variations from last year to this year in Section 2 (more than 15%)

Notes to Accounts including Earmarked Reserves

Asset Register at 31<sup>st</sup> March 2022

Members Training Plan.

The Council on 17<sup>th</sup> May will be asked to approve the accounts for the year ended 31<sup>st</sup> March 2022, Section 2 of the AGAR and supporting documents. Section 2 will then be signed by the Chair of the meeting, having been signed by the Clerk/RFO before presentation to the Council.

The approved Annual Governance and Accountability Return and documents requested will then be submitted to the external auditors PKF Littlejohn LLP. The notice of public rights and publication of unaudited AGAR will be displayed on the website and noticeboards from 10<sup>th</sup> June 2022. The dates set for the exercise of public rights are 13<sup>th</sup> June to 22<sup>nd</sup> July 2022 and confirmation of this will be sent to the auditors.

L.A. Ruff  
Clerk/RFO  
27.04.22

## Section 2 – Accounting Statements 2021/22 for

Street Parish Council

	Year ending		Notes and guidance	
	31 March 2021 £	31 March 2022 £		
1. Balances brought forward	379,690	292,333	Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.  Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.	
2. (+) Precept or Rates and Levies	460,000	471,500	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	
3. (+) Total other receipts	191,257	38,120	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.	
4. (-) Staff costs	109,111	112,359	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.	
5. (-) Loan interest/capital repayments	26,215	30,207	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).	
6. (-) All other payments	603,288	326,152	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).	
7. (=) Balances carried forward	292,333	333,235	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).	
8. Total value of cash and short term investments	299,264	346,138	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.	
9. Total fixed assets plus long term investments and assets	1,221,811	1,247,193	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.	
10. Total borrowings	159,715	133,482	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).	
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	N/A	The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.  N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2022 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

CA Mr

Date

11/05/2022

I confirm that these Accounting Statements were approved by this authority on this date:

17/05/2022

as recorded in minute reference:

Signed by Chairman of the meeting where the Accounting Statements were approved

# Street Parish Council 21/22

## Income and Expenditure Account for Year Ended 31st March 2022

31st March 2021

31st March 2022

		<b>Income Summary</b>	
460,000		Precept	
22,043		Grants Received	471,500
2,229		Reimbursements	11,465
482		Interest Received	0
			171
<b>484,755</b>		<b>Sub Total</b>	<b>483,136</b>
		<b>Operating Income</b>	
15,900		Administration	18,311
99,965		Council Building	413
50,638		Merriman Park	7,760
<b>651,257</b>		<b>Total Income</b>	<b>509,620</b>
		<b>Expenditure Summary</b>	
24,247		General Grants (Ex S137)	19,500
11,076		Christmas (Ex S137)	11,895
0		Civic Event & Badges (Ex S137)	335
<b>35,323</b>		<b>Sub Total</b>	<b>31,730</b>
		<b>Running Costs</b>	
128,369		Administration	136,250
34,800		Grants	40,800
93,844		Other	123,607
11,501		Skatepark	8,377
251,826		Council Building	61,165
136,903		Merriman Park	42,559
46,048		Issues for STREET	24,230
<b>738,613</b>		<b>Total Expenditure</b>	<b>468,718</b>
		<b>General Fund Analysis</b>	
241,060		Opening Balance	248,395
651,257		Plus : Income for Year	509,620
892,317			758,015
738,613		Less : Expenditure for Year	468,718
153,703			289,297
(94,692)		Transfers TO / FROM Reserves	75,000
<b>248,395</b>		<b>Closing Balance</b>	<b>214,297</b>

## Balance Sheet as at 31st March 2022

31st March 2021

31st March 2022

## Current Assets

431	Debtors	376
5,410	VAT Control	7,705
1,186	Prepayments	1,674
42,561	National Westminster Curr A/c	44,061
229,093	CCLA Public Sector Deposit	229,252
32	Petty Cash	50
25,939	Nat West Bonus Saver	70,951
1,638	Nat West Debit Card Curr A/c	1,824
<b>306,290</b>		

**355,893****306,290 Total Assets****355,893**

## Current Liabilities

3,601	Creditors	11,225
0	Receipts in Advance	1,000
10,356	Accruals	10,433

**13,957****22,658****292,333 Total Assets Less Current Liabilities****333,235**

## Represented By

248,395	General Fund	214,297
5,000	EMR PR 5yr External paintwork	5,000
2,295	EMR Gratuity Fund	2,295
4,890	EMR Neighbourhood Plan Grant	4,890
5,000	EMR MPark Sensory Garden	5,000
3,753	EMR S106 Bus Sh & Bike Racks	3,753
23,000	EMR Skakepark & Scout Hut	23,000
0	EMR Post Covid Party	10,000
0	EMR Skatepark replacement	10,000
0	EMR New Service - Unitary	55,000

**292,333****333,235**



07/04/2022

14:02

**Street Parish Council 21/22**

**Balance Sheet as at 31st March 2022**

**31st March 2021**

**31st March 2022**

The above statement represents fairly the financial position of the authority as at 31st March 2022 and reflects its Income and Expenditure during the year.

Signed :  
Chairman

Date : \_\_\_\_\_

Signed :  
Responsible  
Financial  
Officer

LA *MV*

Date : 11.05.22

## Bank reconciliation – pro forma

This reconciliation should include all bank and building society accounts, including short term investment accounts. It must be completed on a column headed "Year ending 31 March 20xx" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a cash and payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered as negative.

Name of smaller authority: Street Parish Council

County area (local councils and parish meetings only): Somerset

**Financial year ending 31 March 2022**

Prepared by (Name and Role): L.A. Ruff Clerk/RFO

Date: 11/05/2022

**Balance per bank statements as at 31/3/22**

	£	£
Nat West		
CCLA Public Sector Deposit Fund	44,204.8	
Nat West Bonus Saver	229,252.1	
Nat West Debit Card Current Acc	70,951.1	
	1,824.0	

346,232.1  
50.0

Petty cash float (if applicable)

Less: any unpresented cheques as at 31/3/22

5512	(84.00)
5514	(60.00)

Add: any un-banked cash as at 31/3/xx 22  
None

(144.00)

**Net balances as at 31/3/22 (Box 8)**

346,138.1

## Reconciliation between Box 7 and Box 8 in Section 2 - pro forma

(applies to Accounting Statements prepared on an income and expenditure basis only)

Please complete the highlighted boxes.

Name of smaller authority:

Street Parish Council

County area (local councils and parish meetings only):

Somerset

There should only be a difference between Box 7 and Box 8 where the Accounting Statements (Section 2 of the AGAR) have been prepared on an income and expenditure basis and there have been adjustments for debtors/prepayments and creditors/receipts in advance at the year end. Please provide details of the year end adjustments, showing how the net difference between them is equal to the difference between Boxes 7 and 8.

<b>Box 7: Balances carried forward</b>	£	£
		<b>333,235.34</b>
Deduct: Debtors (enter these as negative numbers)		
SCC Library PayPal Income 202122	(215.00)	
Tor School Room Hire PR Dec Jan	(48.00)	
NHS Health Checks Room Hire Jan Mar	(112.50)	
HM Revenue and Customs VAT	(7,705.14)	
	<u>(8,080.64)</u>	
Deduct: Payments made in advance		
(prepayments) (enter these as negative numbers)		
St. John Ambulance 1st Aid Training	337.50	
Biffa Waste waste collection Apr to Jun	457.21	
MDC Rates P Rooms 1st Apr	<u>879.75</u>	
	1,674.46	
<b>Total deductions</b>		<u>(9,755.10)</u>
Add:		
Creditors (must not include community infrastructure levy (CIL) receipts)		
SLH Services maintain Skate Park Mar	488.00	
SLH Services maintain Merr Park Mar	2,660.00	
SLH Services SIDs and roundab Mar	113.00	
SLH Services clean Bus Shelters Mar	96.00	
Southwest Digital copying Mar	21.59	
Shado Services clean P Rooms Mar	540.00	
Fusion Recruitm Agency Worker Mar	542.16	
RYAL Media Grp Advert Deputy Clerk	195.00	
Somerset Forge Fingerposts Refurb	5,430.00	
Opus Gas P Rooms Mar	161.92	
Crispin Hall Trust Room Hire Feb	84.00	
SCC Advert Deputy Clerk	50.00	
CID Fire Security Alarms main 6 mths	515.10	
PC Comms remote IT assist Mar	50.00	
PC Comms remote ass clr emails Mar	100.00	
PC Comms Datto SAAS protect Mar	50.00	
PC Comms email threat protect Mar	<u>128.10</u>	
	11,224.87	
Add:		
Receipts in advance (must not include deferred grants/loans received)		
Grant Clark F fix murals to Library Wall	<u>1,000.00</u>	
	1,000.00	
Add:		
Accruals		
Opus Electric Clock High St Dec Mar	55.00	
Opus Electric P Rooms Mar	612.00	
Water2Bus Water/Sewer PR Oct Mar	120.00	
SCC Library Staff Jan Mar	9,077.00	
Crispin Hall Trust Room Hire Mar	48.00	
SLH Services Repairs Merr Park Mar	204.00	
SLH Services Fencing Sk Park Mar	200.00	
SLH Services minor works PR Mar	56.00	
SLH Services PSPO Signs	<u>61.00</u>	
	10,433.00	
<b>Total additions</b>		<u>22,657.87</u>
		<u><u>346,138.11</u></u>

## Explanation of variances – pro forma

Name of smaller authority: **Shrewsbury Council**  
County area (local councils and Somerset)

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- New from 2020/21 onwards: variances of £100,000 or more require explanation regardless of the % variation year on year;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2020/21 £	2021/22 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input. DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	379,600	292,333					
2 Precept or Rates and Levies	460,000	471,500	11,500	2.50%	NO		
3 Total Other Receipts	191,257	38,126	-153,137	80.07%	YES		
4 Staff Costs	109,111	112,359	3,248	2.98%	NO		
5 Loan Interest/Capital Repayment	26,215	30,207	3,992	15.23%	YES		
6 All Other Payments	603,288	326,152	-277,136	45.94%	YES		
7 Balances Carried Forward	292,333	333,235					
8 Total Cash and Short Term Investments	299,264	346,136			NO	VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	1,221,811	1,247,193	25,382	2.08%	NO	VARIANCE EXPLANATION NOT REQUIRED	
10 Total Borrowings	159,715	133,492	-26,233	16.42%	YES		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

# STREET PARISH COUNCIL

## SOMERSET

Detailed explanation of variance (with amounts £)

Box 3 Total Other receipts - decreased by £153,137

	£
PWLB loan received in 2020/21 towards cost of alterations to the Parish Rooms	99,965
Grants received for Merriman Park decreased mainly as a grant of £50,000 received in 2020/21 from a local trust to meet 50% of cost of providing a new play area for 0 to 11 year olds. Although £7,122 more was received in 2021/22 in other grants for moving the war memorial £5,000, new benches £2,310 and bouncy castle for Fun Day £450	42,878
Grants received decreased mainly as a grant of £21,078 was received from Somerset County Council in 2020/21 towards the cost of altering the Parish Rooms as the space for the Library was improved. Grants received in 2021/22 were for refurbishment of 5 fingerposts and replacing a public seat £6,065, new murals for the Library Garden £5,000 both from Mendip District Council and £400 towards new blinds for the Library from the Friends of Street Library	10,578
Reimbursements decreased as external auditor advised not to account for these as a receipt from 2021/22 on but to net them against the relevant expense	2,229
Interest received decreased as following 2 major projects less funds were held	311
TOTAL	155,961
LESS	
Increase in receipts from the Library as in 2021/22 open much more as pandemic reduced	2,411
Room hire income in 2021/22 as Parish Rooms open much more than the year before due to the pandemic	413
TOTAL	153,137

STREET PARISH COUNCIL

SOMERSET

Detailed explanation of variance (with amounts £)

Box 5 Loan Interest/Capital Repayment - increased by £3,992

The increase was due to the second loan of £99,965 for the alteration of the Parish Rooms not being taken out until 24<sup>th</sup> July 2020 and so only one repayment for capital and interest was due in 2020/21 of £3,992. In 2021/22 two repayments were made totalling £7,985.



# STREET PARISH COUNCIL

## SOMERSET

Detailed explanation of variance (with amounts £)

Box 6 All Other Payments - decreased by £277,136

	£
Cost of altering Parish Rooms was incurred in 2020/21	207,841
Improvement costs at Merriman Park decreased substantially as a new play area for 0 to 11 year olds was installed in 2020/21	101,783
More grants given out in 2020/21 to support local organisations assisting the community during the Coronavirus pandemic	21,818
The service level agreement with Mendip District Council for the monitoring of the CCTV system has expired and a new one was not entered into in 2021/22 and is still to be considered	9,289
Costs in 2020/21 for new bike racks at Greenbank Outdoor Pool and for a funding bid to extend a cycle path	6,537
Library costs reduced in 2021/22	6,499
General Grants reduced in 2021/22	4,747
Maintenance at the Skate Park reduced in 2021/22	2,724
A small number of other budgets decreased slightly	1,078
<b>TOTAL</b>	<b>362,316</b>

## LESS

War memorial moved within Merriman Park mainly in 2021/22	20,461
Grant agreed for 2021/22 towards retaining Greenbank Swimming Pool was increased to assist in meeting additional costs	14,000
High Street enhancement increased in 2021/22 due to additional costs for refurbishing 5 fingerposts £5,430, cleaning bus shelters £1,024, new banners for the High Street £2,296, and relocation of planters £300	8,993
Furniture/equipment/improvements increased in 2021/22 largely due to installing CCTV at Parish Rooms £3,418, new blinds for the ground floor £1,462 and a new external noticeboard £787	6,131
Other Grants increased in 2021/22 mainly due to an additional grant to the Crispin Community Centre of £5,000	6,000
Merriman Park Fun Day held in 2021 but not in 2020 due to the pandemic	5,625

Cleaning costs at Parish Rooms increased in 2021/22 as the offices and library reopened and required more cleaning as a Covid precaution	4,802
New murals for the Library Garden wall were produced in 2021/22	4,000
Contingency Fund increased in 2021/22 – a Summer survey of residents to find out their priorities was carried out £1,639, a new logo was designed and improvements made to the website and social media £1,290	3,123
Maintenance of Merriman Park increased in 2021/22 mainly due to a new grounds maintenance contract from November 2021 and more vandalism	2,833
Rates at Parish Rooms increased in 2021/22 as the building was vacant for part of 2020 while the alterations were carried out and rate relief was granted	2,660
Other budgets including telephone and insurance increased slightly	2,246
Parish Rooms heating and lighting increased	974
Christmas – lights in High Street and Parish Rooms increased	819
Hire of meeting rooms increased	814
Print, post, stationery increased	760
Binding of minutes took place in 2021/22	490
Maintenance of Strode Road allotments increased	449
TOTAL	85,180
	277,136

STREET PARISH COUNCIL

SOMERSET

Detailed explanation of variance (with amounts £)  
Box 10 Total Borrowings - decreased by £26,233

The Council has two fixed rate annuity loans with the Public Works Loan Board. The first loan will be repaid on 13<sup>th</sup> November 2023. The second loan was taken out in July 2020 and will be repaid on 24<sup>th</sup> January 2035.

As it is near to the end of the first loan much of the principal has been paid and so much less interest is owed and most of the payments go towards paying off the principal.

# Earmarked Reserves at 31.03.2022

Reserve	Opening Balance	Used to Fund expenditure	Added in Year	Closing Balance
Gratuity – NOTE – as recommended by Ext Auditors Aug. 2014, advice to be sought from NALC/SLCC before making any payments to the Clerk	2,295.00	-	-	2,295.00
Future Fund Sk Park/Scout Hut	23,000.00	-	-	23,000.00
Bike Racks and Bus Shelters S106 Funding – MDC	3,753.00	-	-	3,753.00
Neighbourhood Plan Grant	4,890.00	-	-	4,890.00
Parish Rooms 5 Year Exterior Paintwork 2025	5,000.00	-	-	5,000.00
Sensory Garden/Fitness Area Merriman Park	5,000.00	-	-	5,000.00
Post Covid Celebration	0.00	-	-	0.00
Replacement Fund Skate Park	0.00	-	10,000.00	10,000.00
New Services (Unitary changes)/Community Support	0.00	-	10,000.00	10,000.00
TOTAL	43,938.00	-	55,000.00	55,000.00
		-	75,000.00	118,938.00

STREET PARISH COUNCIL		
NOTES TO ACCOUNTS FOR YEAR ENDED 31ST MARCH, 2022		
ASSETS		
All of the twinning gifts, including the large tapestry, and the Council's office and meeting furniture and equipment is kept in Street Parish Rooms, 6 Leigh Road, Street BA16 0HA. At 31st March, 2022 the assets listed below were held.		
In accordance with the advice note from Moore Stephens to the audit report for year ended 31st March, 2022, fixed assets valued at insurance value have been correctly restated to purchase price except where this is not known. Original insurance value can then be used as a substitute cost. In accordance with the Joint Panel on Accountability and Governance Practitioners' Guide March 2021, costs of acquisition and any expenditure which increases the life of the asset have been included in order to apply a reasonable approach to asset valuation which is consistent from year to year. Commercial concepts of depreciation are not appropriate for local councils. For reporting purposes the 'book' value of fixed assets will usually stay constant until disposal. Leased equipment is not an asset of the Council and therefore is not included – telephone system.		
<b>ASSET</b>	<b>VALUE</b>	
5 public signs 3 Street signs at approaches from Glastonbury, Walton and Marshalls Elm + 2 tourist signs at approaches from Glastonbury and Walton	£887	
2 No Through Road signs at Grangefields and Clockhouse View and 1 pole for speed indicator devices Somerton Road	£1,221	

Emergency supplies		
hard hats, aqua sacs, jackets etc.	£1,345	
10 torches and 2 small fire extinguishers for community events	£112	
Chair's chain of office	£284	
Vice-Chair's pendant and ribbon	£200	
Chair's consort pendant and ribbon	£67	
Large tapestry and beech frame	£4,600	
Framed tapestry	£1,000	
Lead crystal glass vase	£120	
Brass key and display case	£100	
Painting church Gravenchon (formerly referred to as glass picture)	£258	
Silver soup bowl	£65	
Large jug, dish and teapot with stand	£101	
Cow bell	£250	
China Calvados jug, tray and 6 small dishes	£100	
Lrg Vase - Gravenchon	£60	
Notre Dame De Gravenchon commemorative coin	£50	
4 small china jugs and 1 cup	£20	
Camembert cheese board	£20	
Small blue pendant flag and medallion	£20	
Large boxed doll and 2 peasant figures	£100	
Picture of Street Heritage given by the Street Society	£200	
Drawing by George Skipper of Parish Rooms		
NOTE – Not original drawing	£200	
1 Large Bowl, jug and 2 mugs of cow design in pottery	£100	
Framed photo and plaque from M. Tomlinson, Freeman of Street	£200	
Framed photos of Peter Cabbie, Mathew Tomlinson and John Webster and Pete Richards	£78	
2 Framed twinning oaths for Gravenchon and Isnay	£300	
Framed photo of members and staff 2011 to 2015	£67	
Framed photo of members and staff 2015 to 2019	£75	
Oak honours board of past chairmen	£459	
Painting of boats on shore dated 2017 from Gravenchon	£200	
Mural in Woods Batch Underpass – transferred from Crispin School	227	
new panel Dec. 2015	£226	

Red Telephone Box in Somerton Road near traffic lights on Butleigh Road/Elmhurst Lane crossroads – adopted in November, 2012 from British Telecom	£1	
Millennium ceramic mural	£2,020	
7 Dog bins Keens Elm Lane and Green Lane Avenue – March 2012 £720 Higher Brooks x 2 Overleigh and Leigh Road by Hindhayes – July 2009 £508 Strode Road by Crispin School fields – May 2008 £289	£1,797	
Dog bin off Brooks Road on David Wilson development	£340	
Dog bins – 1 at Wraxill Park, 5 at Merriman Park, 1 at Townsend Orchard November 2014	£1,180	
1 Dog bin at top of Overleigh	£248	
1 Dog bin at Anthony Road	350	
Dog bin Burleigh Gardens	350	
5 Litter bins Grange Avenue by underpass Gravenchon Way Leigh Road by Parish Rooms Skate Park – transferred from Mendip District Council and relocated from High Street July 2010 and refurbished by the Parish Council Second bin Skate Park	£367 £500	
1 Litter bin – stile opposite Vine Surgery, Hindhayes Lane. Transferred from Mendip District Council and relocated from High Street and refurbished by R. Clark and given to Parish Council	£92	
2 Litter bins – Old Bowling Green R. Clark agreed as assets of the Parish Council although on Trust land	£792	
1 Litter bin – on path between Vestry Road and Merriman Gardens	£500	
5 Litter bins at Merriman Park	£2,123	
1 Litter bin – Library Garden	£500	
1 Litter bin – Bullmead Parade	£419	
26 Grit bins	£2,500	
2 magnetic signs 'Working for SPC' used on vehicles by SLH	£27	



3 Welcome to Street stones	£4,285	
9 Map Boards incl:		
1 Double Sided Noticeboard in High Street (refurbished in April, 2014) rear wall by North Side car park walkway from North Side car park to Farm Road Farm Road by main crossing		
2 in Cranhill Road car park map board and noticeboard at front of Crispin Hall on left of entrance from Clarks Village to High Street opposite Greenbank Pool on left of entrance from Clarks Village to High Street opposite Boots (NOTE – 1 where clock went was given to Knightstone Housing Association as a noticeboard for Houndwood development)	£4,620	
Christmas lights for large tree in planter	626	
Christmas light stars for Greenbank display	£1,045	
Mural on Library Garden Wall	£6,575	
32 Union Jack Banners and posts	£3,198	
32 double sided banners of Street – 5 colour designs with fixings for street lights	£3,198	
31 double sided banners Lance Clark paintings	£1,390	
32 DS Samantha Hann Banners	1551	
NOTE – 80 metal hanging baskets not covered or included as low value and will not last for long.		
5 Metal benches and 12 planters in High Street and 2 planters at front of Parish Rooms	£10,000	
Boston Pillar Clock with 4 dials at front of Crispin Hall, High Street + meter box installed on 19th August and switched on 26th August, 2014 (Smith of Derby Ltd. to service every 2 years)	£19,430	
3 Recycled plastic benches 1 in Farm Road 2 in Southleaze Orchard	£1,088	
Ornamental horse trough at The Cross	£50,000	

Chair's chair	£1,000	
Speed indicator device and data unit located outside of Brookside School on a pole	£3,200	
2 Speed indicator devices and data units – located around Street on poles in 5 or more locations	£6,810	
Office and computer equipment (for office furniture see Furniture fixtures and fittings below under Street Parish Rooms)		
Sound bar and Camera for Clerks PC Mar 2022	57	
1 Dell Vostro 3268 computer, Dell flat screen, keyboard, mouse, wrist support June 18 for ACPO	£625	
1 Dell Vostro 3470 computer for Clerk June 19	541	
1 Dell Notebook laptop for Asst. Clerk June 19	£517	
1 Dell Vostro 3470 computer for Asst Clerk December 19	£447	
1 Dell Vostro 15 5000 Notebook laptop for ACPO with keyboard mouse and carrying case	£661	
2 x Sony W830 DL Cameras	£190	
Fellowes W 81Ci shredder	£249	
Fellowes Saturn A3 laminator	£88	
Dell Vostoro 3550 laptop and case with Office 2010 and anti virus For Clerk June 18	£841	
Optoma DLP projector and pull down screen	£1,325	
ASUS b53s USB laptop docking power station	£109	
Samsung 22 inch LED monitor	£117	
MS wired desktop 400 USB keyboard with mouse	£12	
Guillotine	£28	
QNAP 4TB 2X 2TB WD RED Slimline to back up info. and 3 x 1TB USB 2.5 3.0 ext Backup Drive	£649	
Dell cable lock for Asst. Clerk's computer	£26	
Meraki MR 12 and power adapter for wi fi in Council office	£262	
Cisco Wi-Fi extender in Gravenchon Room	£197	
Hole punch	£22	
Konica Minolta colour digital photocopier	£1,822	
Konica Minolta black BizHub 4402P printer	£549	
HP OfficeJet Pro 7720 printer at Clerk's house	£128	
Laptop power pack	£10	
Projector, interactive whiteboard and normal whiteboard - large room on 1st floor	£300	

<b>Breakout Room</b> - Dell Vostro 3000 369 intel core i3 Crucial DDR4 8 GB Dimm 288 pin - Dell 06,5cm HD LED LCD monitor Dell sound Bar speaker - Microsoft lifecam webcam	783	
Monitors AUSU 21.5" monitor x2 AC & ACPO	148	
Street Parish Rooms, 6 Leigh Road, Street BA16 0HA Purchased on 19th May, 2009.	£220,000	
The building is in good condition having been updated and altered to provide the accommodation required for Council and community uses and to provide facilities for the disabled. It has been rewired and has new radiators, boilers, kitchens and toilets. Practical completion of the renovations took place on 6th December, 2010 and this is the date on which the Clerk moved in and operated from the building. Renovation costs 2010 - these items will deteriorate over time.	£149,353	
NOTE – Additional costs of £53,080 included in list of building fixtures and fittings including kitchen units, flooring, boilers		
Additional renovation costs 2010 - lease, surveys etc.	£24,961	
Alteration costs 2020 for Council, Library and community use exterior works including repointing walls and new sloped roof over lift area, removal of some walls to open up areas and create more flexible spaces and a better entrance and lift lobby, provision of a fully accessible lift to the first floor. The building should not need to be updated for 10 years or more. The Clerk as instructed by Street Parish Council, has overall responsibility for the building.	£256,285	
CCTV installed at Parish Rooms Sept.2021	3418	

Ground floor area - 1,100 sq. ft. letable space + ancillary acc.		
First floor area - 1,100 sq. ft. letable space + ancillary acc.		
Pedestrian right of way to level side access, opposite the rear of Crispin Hall, access with steps at front from Leigh Road and vehicular access over service yard for loading/unloading only to side access with steps.		
Building and office furniture, fixtures and fittings		
Step ladder	£25	
Display boards	£248	
2 x 3 panel event boards	£346	
2 desks and corner unit – Clerk	£600	
Plastic Darcy high back chair and lumbar cushion – Clerk	£107	
2 metal 4 drawer filing cabinets	£280	
4 metal cupboards	£600	
6 half moon and 5 rectangular tables on wheels	£1,823	
1 small rectangle meeting table	£50	
(6 large meeting tables £800 given to Scouts on 8.11.14 – agreed by Council 21.10.14)		
2 clocks, 2 plastic bins, 3 pin boards, micromark fan	£160	
Desk fan and pedestal fan	£43	
20 plastic chairs – given to Crispin Com. Centre 21.1.14 as not needed and nowhere to store them (£50)		
Dimplex portable oil radiator	£99	
Portable projector screen	£107	
Mobile whiteboard/flipchart	£134	
First aid box	£32	
Reception desk, pedestal, 2 drawer filing cabinet, cupboard, cloth high back chair	£941	
Flooring – vinyl and carpet	£12,500	
2 Condensing boilers and radiators throughout building	£17,000	
Toilets throughout including 2 disabled, cubicles, sinks	£4,000	
Fire and intruder alarm system	£5,000	
Pigeon protection equipment	£3,000	
Induction loop – ground floor JW Room	£1,022	

Patch panel – ground floor JW Room	£148	
8 grey vertical blinds 1st floor – office and 2 meeting rooms		
Library Vertical & roller blinds + Breakout room vertical blinds	£1,161	
3 Phone system on ground floor (£2,102) – not included now as equipment is leased from BT	1462	
1 additional Avaya phone purchased		
Mobile swing sign	£37	
	£200	
A4 single post menu board to advertise surgeries etc.	£32	
Henry hoover and key cabinet	£120	
Russell Hobbs hoover for store as not plastered – dusty		
	£45	
Rack shelving in understairs store room	£80	
Fire extinguishers – ground floor	£400	
3 Fire extinguishers – 1st floor	£175	
Extractor fans, electric hand driers, light fittings, security door locks	£3,230	
Notice board at side for library	831	
Post box	£68	
Noticeboard and signs at front and side of building	£942	
2 metre angled flagpole 2 Union Jack, 1 Street flag (1 St. George's flag, 1 Red Ensign flag)		
	£755	
55 wooden and cloth stacking chairs (12 with arms)	£1,980	
72 White dinner and side plates, cups and saucers, 6 sugar bowls, 4 milk jugs, 30 tumblers and 22 glasses, 3 hot water flasks, 60 knives, forks, spoons, 72 teaspoons, 12 serving spoons, 4 salt and pepper sets, 3 tier silver tea trolley, (see desk and pedestal fans above £43)		
	£822	
Small saucepan	£6	
Dustpan and brush	£2	
Set of 4 stubby screwdrivers	£2	
Christmas tree for inside Parish Rooms and grotto lights		
	£30	
Green gazebo for grotto	£110	
White camouflage netting for grotto	£147	
Weights for gazebo	£20	
3 Canopro Lite gazebos – 2 green, 1 black	£1,039	
Gazebo weights and sack trucks	£242	
2 pop up gazebos	£108	
Queue posts for line to wait for Santa	£147	
Banner 'Presented by SPC'	£41	
Banner MPFD x 4	273	

Banner re Library	£54	
Christmas banner for field by skate park	£35	
Desk screening for Clerk's desk and reception area and shelves in cupboard by store room		
Additional light in store room and at rear door	£1,175	
No parking sign at Parish Rooms and lane to Allotments	£135	
Secondary glazing units for windows – ground floor	£230	
Secondary glazing units for windows – first floor	£3,422	
Leaflet display unit	£10,820	
Wet floor sign	£198	
Intercom system and electric door lock	£10	
Long reach hanging basket waterer	£350	
4 floodlights on side of building	£10	
2 x Key cabinets	£784	
Beech Twinning cabinet for gifts with 7 display bridges	£60	
	£2,163	
Automatic opening side door with touch panel and bell and video entry system	£7,885	
Lockable pedestal cabinet	£49	
20 strings of lights for large Christmas tree in planter	£626	
4 sets of xmas lights	£12	
Extension lead	10	
25m Extension lead with Timeguard CB008 RCD breaker	£30	
People Counter by main entrance for Library	£189	
ACPO 3 drawer unit	£119	
ACPO chair	£60	
Door stop	£9	
24 sherry glasses	£27	
70 event poppies	£350	
Town crier outfit and Santa suit	£169	
Elf costume	£11	
2 xmas banners	£92	
<b>1st Floor</b>		
Desk, break out room	£200	
3 drawer unit - Break out room	£159	
Office chair - Break out room	£222	
Fridge	£129	
Kettle bin	40	
Tea, coffee, sugar jars, 7 mugs, 2 bowls, 2 large and 2 small plates, 4 glasses, 4 knives, forks, spoons, teaspoons	£45	



Dustpan and brush	£5	
Metal coatstand (being used by Library staff – near kitchen)		
Clocks for library & Isny room	£50	
Tower fan - Office	23	
	51	
Street Parish Council uses the Gravenchon Room on the first floor for meetings with 5 to 20 people attending. This room and the Isny Room and small office are also used for occasional events, meetings and training sessions. Anything from 5 to 60 people attend such sessions. A charge of £8 per hour is made for any of the 3 rooms. Any organisation can apply for permission to use a room free of charge.		
Street Skate Park, off the Westway, Street BA16 0HW. Construction completed and skate park opened to public on afternoon of 18th December, 2009. Ordnance grid ref. ST 471364. Area - 0.2 of a hectare. Official opening ceremony on 20th March, 2010		
Cost of construction - equipment and associated groundworks. NOTE - These items will deteriorate over time	£82,500	
Cost for lease - legal, turf, waste, acoustics and associated works	£34,400	
Additional works in 2011/2012 - bod paving at either end of concrete skate park, stoning of vehicular entrance	£1,700	
Additional works in 2012/2013 - new palisade fencing	£6,945	
Additional works in 2013/2014 - litter bin near concrete park	£260	
Additional works in 2015/2016 - side panel to youth shelter	£1,652	
Allotments at Strode Road, Street – 25 plots – transferred from Mendip District Council on 10th March, 2006	£1	



Merriman Park, Street – transferred from Mendip District Council on 2nd October, 2014 – freehold – 2.16 acres – stone bandstand base, paths, 4 litter bins, 1 dog bin, 5 lights, wire and wall boundary with hedging, 50 trees, enclosed play area with 2 sets of swings, see saw, slide and climbing frame and safety surfacing, 9 seats – 2 new signs put up for Parish Council	£1	
WW1 war memorial moved within MP Oct 2021 + railings and info board	£23,000	
Improvements and refurbishment works -		
5 new lanterns for 5 lights 2015/2016	£2,395	
Play area for 10 to 16 year olds	£40,000	
Widening main entrance	£2,391	
2 removable bollards at main entrance	£896	
3 carved tree trunks	£4,500	
Extension of path	£13,318	
3 lights along extension of path	£2,400	
Concrete table tennis table with mulch surface	£6,761	
Play area for 0 to 11 year olds, fence across Park with combination gate 2020	£101,350	
2 benches 2021	£1,434	
Bus Shelter in Glaston Road with perch seating and info board	£4,915	
2 Bus Shelters by Crispin Hall, Leigh Road	£1,555	
Metal and stone display in centre of roundabout by McDonalds	£1,269	
New war memorial and plaque in garden by United Reformed Church	£8,740	
5 Removable Bollards on south side pavement High Street from junction with Vestry Road	£1,876	
The basis of valuation of these assets is the original purchase price or estimated value. The value of each item is reviewed annually by the Policy and Finance Committee in May although the asset value on the asset register will usually remain as the purchase price until disposal.		
<b>TOTAL FIXED ASSETS + LONG TERM ASSETS</b>	<b>£1,247,193</b>	

To: Policy and Finance Committee  
From: Clerk/RFO  
Subject: Grant Applications

The Victoria Field Social Club have applied for a grant of £500 towards costs of £800 for the Queen's Jubilee event and Vicfest on 2<sup>nd</sup> July 2022. The Club will contribute the remaining £300. Unaudited accounts have been supplied.

Street Fire Station have applied for a grant of £200 to replace the pads and battery for the vital lifesaving equipment the AED defibrillator located outside the Fire Station. It is currently out of date so the public cannot use it in an emergency. This is the total cost of the project.

L.A. Ruff  
Clerk/RFO  
03.05.22

To: Policy and Finance Committee  
 From: Clerk/RFO  
 Subject: Insurance and Risk Assessment

Financial regulation 15.2 states that the RFO shall keep a record of all insurances effected by the Council and the property and risks covered thereby and annually review it. A copy of the current policy with Zurich Municipal has been circulated and the Committee is asked to review the levels of cover provided, bearing in mind the value of each item (sums based on initial cost of acquisition) and the probability of risks. The assets register is attached to agenda item no. 5. This is updated each year to include any newly acquired equipment etc. Sums given in the assets register relate to the cost at purchase and those in the insurance schedule are increased slightly each year.

On 21<sup>st</sup> June 2007 it was agreed that an annual check is carried out that the fidelity guarantee is sufficient when the insurance policy is renewed in June. The Internal and External Auditors recommended that this should be at a level at least equivalent to the total of the balances held plus one half of the precept. Balances held at 31<sup>st</sup> March 2022 totalled £333,235 and one half of the precept for 2022/23 is £290,000 totalling £623,235. Therefore it is recommended that the fidelity guarantee is kept at the £1 million band.

The current policy was renewed under a 3 year agreement made for June 2021 to 2024 and the premium in 2021 was £2,533.36. Cover for the Council with Zurich Municipal includes the assets register, public liability cover of £12 million, employers liability £10 million, libel and slander £250,000 and legal expenses £200,000. The Skate Park and Merriman Park are only covered for public liability due to the relatively high cost of insuring equipment etc. against vandalism etc. Funds have been earmarked for refurbishment of the Skate Park. There is cover of £30,000 for business interruption and this would give £10,000 per annum for additional expenses associated with renting a replacement office etc. if the Parish Rooms was badly damaged by fire etc.

Zurich have stressed the importance of having adequate levels of cover for all sections of the policy so that the Council is not left exposed in the event of a claim.

Risk assessments are carried out on activities at least annually and a bi annual general risk assessment is considered by the Committee in February and July.

L.A. Ruff  
 Clerk/RFO  
 03.05.22

To: Committee  
From: Clerk/RFO  
Subject: Periodic Reports and Inspections

#### Bank Transfers and Reconciliations

The quarterly report on any transfers between accounts for 1<sup>st</sup> January to 31<sup>st</sup> March 2022 is detailed in the Receipts and Payments report at item no. 9.

The detailed income and expenditure report for each month is emailed to members with the latest bank reconciliations, earmarked reserves and summary. The latest bank statements received have been checked and a reconciliation completed successfully for each account – item no. 9.

#### Internal Control

As agreed Cllr. Prior has carried out the monthly inspection of accounts, verifying the bank statement against the reconciliation with the Clerk in attendance to answer any queries. Any other member can inspect the accounts by arrangement with the Clerk.

#### Staff Mileage and Hours

The Chair and Vice Chair of Staffing Committee have approved the time sheets for all staff sent weekly and showing annual leave, sickness and TOIL. A recent report was made to Council on leave etc. owing. No mileage has been claimed over the last year.

L.A. Ruff  
Clerk/RFO  
03.05.22

To: Committee  
From: Clerk/RFO  
Subject: Receipts and Payments January to March 2022

On 18<sup>th</sup> June 2013 the Council agreed as recommended by Probusiness Ltd. internal auditor, that the quarterly report on income and expenditure by code be attached to the Committee minutes when considered and details given in the minutes of comments or explanations made when considering variations between budgets set and expenditure. This was to evidence the reasons behind any such variations and that these had been considered by the Council.

#### EXPENDITURE DETAIL

##### 1335 War Memorial

£21,597 to move war memorial to corner of Park. This is a listed building and so needed to be taken apart and rebuilt very carefully by trained conservation builders. The £20,000 bond paid to Mendip District Council under a Section 106 agreement to ensure that the memorial was rebuilt has now been repaid.

#### INCOME DETAIL

##### 1677 Merriman Park Grants Received

£7,760 received - £5,000 from Merriman Park Community Group towards cost of moving war memorial to corner of Park and Council agreed to earmark £5,000 towards the new sensory garden. £450 for cost of bouncy castle at Fun Day. £2,310 grants for trees and benches.

L.A. Ruff  
Clerk/RFO  
03.05.22