

Miss Z Leach
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8th June 2023 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, 13th JUNE, 2023 for the purpose of transacting the business specified in the following agenda. The meeting will commence at 6 p.m.

Yours faithfully,

Z Leach
Acting 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 1 November 2023 (attached) **Pages 3 - 5**
3. DECLARATIONS OF INTEREST AND DISPENSATIONS
4. GRANT APPLICATIONS:
To receive a presentation from Strode College and consider grant application recommendation to Full Council
To receive a presentation from Key4Life and consider grant application recommendation to Full Council.
To consider the grant application received from Street Football Club and recommendation to Full Council.
Supporting paperwork attached separately for Members.
5. ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN 2022/23 PART 3
SECTION 1 – ANNUAL GOVERNANCE STATEMENT 2022/23
ANNUAL INTERNAL AUDIT REPORT 2022/23

Reports and documents are attached for consideration, prior to being submitted to the Council on 20th June for approval. The internal audit was carried out on 17th May by Mr. D Bowe of Probusiness Ltd. **Pages 6 - 23**

6. ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN 2022/23 PART 3
SECTION 2 – ACCOUNTING STATEMENTS 2022/23

Section 2 and supporting documents attached for consideration prior to being submitted to the Council on 20th June for approval. **Pages 24-48**

7. INSURANCE AND RISK ASSESSMENT (report attached) **Page 49**

8. PERIODIC REPORTS AND INSPECTIONS (report attached) **Page 50**

9. RECEIPTS AND PAYMENTS JANUARY – MARCH 2023

Confidential report attached for members only **Page 51-52**

10. Employer Discretions Policy

Councillors are asked to review the Employer Discretions Policy (report attached) **Page 53**

11. MERRIMAN PARK TEENAGE TABLE TOP REPAIR.

Councillors are asked to consider quotes for repair of table top (report attached) **Page 54**

12. PAYROLL SUMMARY 2022/23

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

To: Councillors P Birch, S. Carswell, P. Goater, N. Howiantz, N.Kellett, B.Knickerbocker,
T. Napper, H.Shearer, N. Smith and L.Wolfers

STREET PARISH COUNCIL

Meeting of the Policy and Finance Committee held in Room 6, Crispin Community Centre on 1st November, 2022 at 6 p.m.

PRESENT: Councillor P. Goater (Chair)
Councillors: S. Carswell, N. Kellett, N. Smith and L. Wolfers

IN ATTENDANCE: L.A. Ruff – Clerk/RFO
Z. Leach – Deputy Clerk/RFO

PRESENT BY
INVITATION: Councillor B. Knickerbocker

APOLOGIES: Councillors: P. Birch - illness, T.W.E. Napper and H. Shearer
– another engagement – reasons accepted

14. MINUTES

The minutes of the meeting of the Committee held on 6th September, 2022 which had been circulated, were approved as a correct record and signed by the Chair.

15. DECLARATIONS OF INTEREST AND DISPENSATIONS

In accordance with the Code of Conduct Councillors Carswell and P. Goater declared an other interest under Appendix B in any matters relating to the District Council and stated that they would keep an open mind when considering issues at either District or Parish level. Councillor Carswell also declared an other interest under Appendix B in any matters relating to the County Council and stated that he would keep an open mind at either level.

Councillors Smith and Wolfers declared an other interest under Appendix B in the grant application for Greenbank Pool as they were representatives of the Council on that organisation. However, both members stated that they had not attended any meetings or had any communication with the Pool Trust and therefore did not need to leave the meeting when the item was considered.

Councillor Wolfers declared a disclosable pecuniary interest in any matters relating to Street Chamber of Commerce as she worked freelance for it.

16. GRANT – GREENBANK POOL 2023/24

The Clerk submitted a report which had been circulated.

RESOLVED TO RECOMMEND

A. that a grant of £20,000 be awarded to Greenbank Pool in 2023/24 with the following condition -

Future Developments – the Trustees of the CIO to support the formation of a Friends of Greenbank Pool with an agreed resident 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.

B. that £10,000 be ringfenced and the Pool Trust be invited to make a presentation on how it could use this funding to subsidise people living in Street on lower incomes and how evidence would be provided that this had been delivered and/or, on a project for Street residents such as free swimming lessons for under 10s or adults

C. that the Pool Trust be informed that the Council was prepared to look at any sustainable projects which it might wish to put forward.

17. ESTIMATED EXPENDITURE AND PRECEPT FOR 2023/2024

The Clerk submitted a report which had been circulated, including a confidential section for members only detailing staff salaries etc.

RESOLVED TO RECOMMEND

A. that approval be given to the report and the Estimates for 2023/24 as attached as Annex A to the minutes in the Minute Book and the precept on Somerset Council for 2023/24 to be in the sum of £650,000 – an increase of 12% or £18.45 (£1.54 a month) on a Band D property (council tax base to be confirmed in mid-December and figures revised accordingly) – additional £12,000 to be added to the Contingency Fund to total £42,000

B. that subject to A above the information for the council tax section of the Somerset Council's website/leaflet be as attached as Annex B to the minutes in the Minute Book

C. that subject to A above the earmarked reserves at 31st March 2024 be as attached as Annex C to the minutes in the Minute Book

D. that subject to A above the general revenue reserves be set at £182,596 for 2023/24 to maintain current assets such as Street Skate Park, the Parish Rooms and Merriman Park and fund new projects or services as they arise

E. that consideration be given at a future Council meeting of having a nominated Chair's charity for the year and raising funds for this

F. that as £200 was not spent from the Chair's allowance in 2021/22 and around £100 might be left this year, a grant of £300 be made to the Dorset and Somerset Air Ambulance.

18. RECEIPTS AND PAYMENTS JULY TO SEPTEMBER 2022

The Deputy Clerk submitted reports which had been circulated. The detailed income and expenditure report by code at 30th September 2022 appears as Annex D to these minutes in the Minute Book. Attention was drawn to the following significant variations between the budget set and the income/expenditure.

EXPENDITURE 1321 Training Clerk and Members
Qualification fees for CiLCA training for the Deputy Clerk and Assistant Clerk have been incurred. It is anticipated that both officers will complete the training prior to the end of March next year.

INCOME 1190 Interest Received
Interest payments remain significantly higher than anticipated due to increase in rates, particularly for the CCLA account.

RESOLVED

that the report be noted.

19. PERIODIC REPORTS AND INSPECTIONS

The Deputy Clerk submitted a report which had been circulated.

RESOLVED

that the report be agreed.

The meeting ended at 6.55 p.m.

Councillor Knickerbocker left at 6.50 p.m.

To: Council
From: Acting Clerk/RFO
Subject: Annual Governance and Accountability Return 2022/23 Form 3
Section 1 – Annual Governance Statement 2022/23
Annual Internal Audit Report 2022/23

The Council on 20th June 2023 will be asked to consider the annual audit plan, statement of internal control and policy, internal control procedures, annual internal audit report 2022/23 and the letter from the Council's internal auditors Probusiness Ltd. following the internal audit on 17th May (attached). Members are asked to keep all documents for the Council meeting on 20th June.

The Council will be asked to review the adequacy of internal audit and control carried out on the accounts for the year ended 31st March 2023. Having considered the reports, the Council will be asked to consider whether the internal audit and control system is adequate and its 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 20th June.** Section 1 is then signed by the Chair of the meeting and the Acting Clerk.

Z Leach
Acting Clerk/RFO
08.06.2023

ANNUAL AUDIT PLAN 2023/2024

Pro Business Ltd. have been appointed by the Council to carry out the internal audit of accounts for the year ended 31st March, 2023. The company has given an objective view on whether the financial controls and procedures meet the needs of the Council – see Annual Internal Audit Report of the Annual Return and separate letter attached dated 30 May 2023.

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 12 th April, 2022 when Council engaged Probusiness Ltd to carry out the internal audit for the years ended 31 st March 2023 and 2024. 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
B. Independence	Internal Auditor has direct access to those charged with governance. Reports are made in own name to management and Probusiness is not connected to the Council in any way other than carrying out the internal audit once a year and carrying out the payroll service as a completely separate service. Probusiness does not assist the Council in the preparation of the Annual Return. Auditor does not have any other role within the Council	None Internal Auditor has no access to payroll operations. In letter agreeing to charges stress that payroll must remain completely separate to Internal Auditor.

C. Competence	No evidence that internal audit work has not been carried out ethically, with integrity and objectivity.	None. Probusiness has done audit for Street and other local Councils for some years and has training as necessary from SALC. Probusiness is a firm of chartered accountants.
D. Relationships	Responsible Officer – Clerk/RFO is consulted on the internal audit plan and on the scope of each audit. 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 documents and can refer to the Internal Auditor as necessary. 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 latest version of Governance and Accountability for Smaller Authorities in England March 2023 will be noted by the Clerk and any changes necessary reported to the Committee. Acting Clerk attended an SLCC meeting on 3 March 2023 which included a training session from an internal auditor on end-of-year processes.
E. Audit Planning and Reporting	The Audit Plan properly takes account of corporate risk. The Plan has been approved by Council on 20 th June 2023. Internal audit has reported in accordance with Plan on 20 th June 2023.	None

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 5 th 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. Probusiness has some years experience of local Council audit 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 2023 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
<p>It was felt that the Council was constantly reviewing risk management effectively as demonstrated by detailed reports concerning the Skate Park, Merriman Park etc which have been considered and agreed, including risk assessments.</p> <p>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.</p>		

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. Governance and Accountability in Local Councils 2008 and 2011 and March 2023 and Accounts and Audit Regulations taken into consideration.	None
F. Be challenging	Internal audit focusses 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
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.
The Internal Auditor comes to the Council office for the annual audit and has access to accounting information. The Clerk is available to answer any questions.		

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

The following recommendations were made by the internal auditor; none of which affect the audit opinion that the Council has maintained an adequate system of internal control and management. See letter dated 30 May 2023:

Asset Register

Whilst the register is kept up to date, the Council has not yet adopted the recommendation of last year that the date assets enter the register is recorded. The Acting Clerk and Acting Deputy Clerk will ensure that the date assets enter the register or are disposed of are added to the register from the start of the 2023/24 financial year.

Recording quotes considered

Recommendation to clearly minute all occasions where differing quotes are considered as well as keeping a record of those quotes on file.

The Acting Clerk and Acting Deputy Clerk will ensure that as of the start of the financial year 2023/24 a file of quotes received is maintained and ensure that all occasions where differing quotes are considered are recorded in the minutes.

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 2023

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 ongoing 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 an Acting 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 P. Goater in liaison with the Clerk, Deputy Clerk or Assistant Clerk will use for agreed goods/services. The payments will be scrutinised closely by the two authorised members via Bankline – currently Councillors Carswell, P.Goater and

Sparkes and by the two appointed members carrying out the monthly check on all accounts – currently Councillors Carswell, P.Goater and Sparkes.

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 2022/23 financial year. On 19th 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.

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 three 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 come in to the parish rooms 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.

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 e.g. 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 2023

NEXT REVIEW MAY 2024

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 13th 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 Acting Clerk will look to attend training on VAT. 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.

Annual Internal Audit Report 2022/23

STREET PARISH COUNCIL
WWW.STREET-PC.GOV.UK

During the financial year ended 31 March 2023, 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 2022/23 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 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2021/22 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

17/05/2023

Name of person who carried out the internal audit

PROBUSINESS LTD

Signature of person who carried out the internal audit

Probusiness Ltd

Date

17/05/2023

***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).**



- 5 JUN 2023

probusiness
accountants

Ms Z Leach
Street Parish Council
Street Parish Rooms
6 Leigh Road
Street
BA16 0HA

30/5/2023

Dear Ms Leach

Internal Audit of Street Parish Council for the Year Ended 31st March 2023

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 2023.

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.

Asset Register

While the asset register is kept up to date, the Council has not yet adopted our recommendation of last year that the date assets enter the register is recorded. We would recommend this measure so that it is easier to track additions and disposals. The Assistant Clerk has been informed and is keen to implement this change.



probusiness
accountants

Recording Quotes Considered

Per its financial regulations the council is required to obtain quotations for purchases above the de minimis amount of £500 where possible. While the Assistant Clerk assured us this has taken place and could highlight some instances in the minutes, we would recommend clearly minuting all occasions where differing quotes are considered as well as keeping a record of these quotes on file.

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 the Assistant Parish Clerk for your help in providing the relevant material for our investigations.

Yours sincerely

Probusiness Ltd

Section 1 – Annual Governance Statement 2022/23

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 2023, that:

	Agreed		Yes means that this authority
	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>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:

and recorded as minute reference:

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

Chairman

Clerk

To: Council
From: Acting Clerk/RFO
Subject: Annual Governance and Accountability Return 2022/23 Form 3
Section 2 – Accounting Statements 2022/23

Section 2 Accounting Statements 2022/23 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 20th June -

Section 2 Accounting Statements 2022/23

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%)

Earmarked Reserves

Asset Register at 31st March 2023

Members Training Plan.

The Council on 20th June will be asked to approve the accounts for the year ended 31st March 2023, 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 Acting 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 23rd June 2023. The dates set for the exercise of public rights are 26th June 2023 to 4th August 2023 and confirmation of this will be sent to the auditors.

Z Leach
Acting Clerk/RFO
08.06.2023

Section 2 – Accounting Statements 2022/23 for

STREET PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	292,333	333,235	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	471,500	580,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	38,120	33,506	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	112,359	145,844	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	30,207	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	326,152	307,893	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	333,235	462,797	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	346,138	468,922	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	1,247,193	1,254,665	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	133,482	106,403	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)				The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)				The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2023 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

Date

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

as recorded in minute reference:

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

Street Parish Council 2022/23

Income and Expenditure Account for Year Ended 31st March 2023

31st March 2022		31st March 2023
	Income Summary	
471,500	Precept	580,000
11,465	Grants Received	6,075
171	Interest Received	5,379
<u>483,136</u>	Sub Total	<u>591,454</u>
	Operating Income	
18,311	Administration	19,122
0	Other	320
413	Council Building	1,626
7,760	Merriman Park	984
<u>509,620</u>	Total Income	<u>613,506</u>
	Expenditure Summary	
19,500	General Grants (Ex S137)	19,130
11,895	Christmas (Ex S137)	11,746
335	Civic Event & Badges (Ex S137)	2,441
<u>31,730</u>	Sub Total	<u>33,317</u>
	Running Costs	
136,250	Administration	178,917
40,800	Grants	40,000
123,607	Other	86,749
8,377	Skatepark	10,695
61,165	Council Building	55,015
42,559	Merriman Park	40,681
24,230	Issues for STREET	38,570
<u>468,718</u>	Total Expenditure	<u>483,944</u>
	General Fund Analysis	
248,395	Opening Balance	214,297
509,620	Plus : Income for Year	613,506
<u>758,015</u>		<u>827,803</u>
468,718	Less : Expenditure for Year	483,944
<u>289,297</u>		<u>343,859</u>
75,000	Transfers TO / FROM Reserves	124,960
<u>214,297</u>	Closing Balance	<u>218,899</u>

24/04/2023

Street Parish Council 2022/23

14:52

Balance Sheet as at 31st March 2023

31st March 2022

31st March 2023

31st March 2022		31st March 2023
	Current Assets	
376	Debtors	2,607
7,705	VAT Control	6,377
1,674	Prepayments	1,413
44,061	National Westminster Curr A/c	78,562
229,252	CCLA Public Sector Deposit	233,561
50	Petty Cash	50
70,951	Nat West Bonus Saver	155,722
1,824	Nat West Debit Card Curr A/c	1,028
<u>355,893</u>		<u>479,318</u>
355,893	Total Assets	479,318
	Current Liabilities	
11,225	Creditors	5,737
1,000	Receipts in Advance	0
10,433	Accruals	10,785
<u>22,658</u>		<u>16,521</u>
333,235	Total Assets Less Current Liabilities	462,797
	Represented By	
214,297	General Fund	218,899
5,000	EMR PR 5yr External paintwork	5,000
2,295	EMR Gratuity Fund	2,295
4,890	EMR Neighbourhood Plan Grant	0
5,000	EMR MPark Sensory Garden	4,775
3,753	EMR S106 Bus Sh & Bike Racks	3,753
23,000	EMR Skakepark & Scout Hut	23,000
10,000	EMR Post Covid Party	0
10,000	EMR Skatepark replacement	10,000
55,000	EMR New Service - Unitary	190,000
0	EMR Creative Mendip Grant	5,075
<u>333,235</u>		<u>462,797</u>

24/04/2023

Street Parish Council 2022/23

14:52

Balance Sheet as at 31st March 2023

31st March 2022

31st March 2023

The above statement represents fairly the financial position of the authority as at 31st March 2023 and reflects its Income and Expenditure during the year.

Signed :
Chairman

_____ Date : _____

Signed :
Responsible
Financial

_____ Date : _____

Street Parish Council 2022/23

Bank - Cash and Investment Reconciliation as at 31 March 2023

		<u>Account Description</u>	<u>Balance</u>
<u>Bank Statement Balances</u>			
1	31/03/2023	Nat West	78,562.32
2	31/03/2023	CCLA Public Sector DepositFund	233,560.51
9	31/03/2023	Petty Cash	50.00
10	31/03/2023	Nat West Bonus Saver	155,721.59
11	31/03/2023	Nat West Debit Card Curr A/c	1,027.83
			468,922.25
<u>Other Cash & Bank Balances</u>			
		Bank of Ireland Corporate Call	0.00
		Bank of Ireland Skatepark	0.00
		Bank of Ireland Time Deposit	0.00
		Brittania Building Society	0.00
		Nat West Bond	0.00
		National Westminster Deposit	0.00
		Standard Life 0007828571	0.00
			0.00
			468,922.25
<u>Unpresented Payments</u>			
			0.00
			0.00
<u>Closing Balance</u>			
<u>All Cash & Bank Accounts</u>			
1		National Westminster Curr A/c	78,562.32
2		CCLA Public Sector Deposit	233,560.51
9		Petty Cash	50.00
10		Nat West Bonus Saver	155,721.59
11		Nat West Debit Card Curr A/c	1,027.83
		Other Cash & Bank Balances	0.00
Total Cash & Bank Balances			468,922.25

Street Parish Council 2022/23

Supporting Reserves Reconciliation for ANNUAL RETURN 31 March 2023

Explains the difference between boxes 7 & 8 on the Annual Return

<u>Code</u>	<u>Description</u>	<u>Last Year £</u>	<u>This Year £</u>
	Total Reserves	333,235.34	462,796.80
100	Debtors	375.50	2,606.60
105	VAT Control	7,705.14	6,376.62
110	Prepayments	1,674.46	1,412.54
	Less Total Debtors	9,755.10	10,395.76
500	Creditors	11,224.87	5,736.61
501	Receipts in Advance	1,000.00	0.00
510	Accruals	10,433.00	10,784.60
	Plus Total Creditors	22,657.87	16,521.21
	Equals Total Cash and Bank Accounts	346,138.11	468,922.25
200	National Westminster Curr A/c	44,060.83	78,562.32
201	CCLA Public Sector Deposit	229,252.11	233,560.51
209	Petty Cash	50.00	50.00
210	Nat West Bonus Saver	70,951.14	155,721.59
212	Nat West Debit Card Curr A/c	1,824.03	1,027.83
	Total Cash and Bank Accounts	346,138.11	468,922.25

ANNUAL RETURN
FOR THE YEAR ENDED 31 MARCH 2023
Street Parish Council 2022/23

SECTION 2 - THE STATEMENT OF ACCOUNTS

I certify that the accounts contained in this return present fairly the financial position of the council, are consistent with the underlying financial records and have been prepared on the basis of Income and Expenditure.

Responsible Financial Officer

Date

I confirm that these accounts are approved by the Council and recorded as council minute reference

Dated

Signed on behalf of the above Council (Chair)

Date

	<u>Last Year £</u>	<u>This Year £</u>	<u>Variance £</u>	<u>Variance %</u>	<u>General Notes for Guidance</u>
1 Balances brought forward	292,333	333,235			Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of the previous year.
2 (+) Precept or Rates and Levies	471,500	580,000	108,500	23.01	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3 (+) Total other receipts	38,120	33,506	-4,614	-12.10	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	112,359	145,844	33,485	29.80	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	30,207	30,207	0	0.00	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6 (-) All other payments	326,152	307,893	-18,259	-5.60	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7 (=) Balances carried forward	333,235	462,797			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	346,138	468,922			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	1,247,193	1,254,665	7,472	0.60	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at

Continued over page

ANNUAL RETURN
FOR THE YEAR ENDED 31 MARCH 2023
Street Parish Council 2022/23

SECTION 2 - THE STATEMENT OF ACCOUNTS

I certify that the accounts contained in this return present fairly the financial position of the council, are consistent with the underlying financial records and have been prepared on the basis of Income and Expenditure.

Responsible Financial Officer

Date

I confirm that these accounts are approved by the Council and recorded as council minute reference

Dated

Signed on behalf of the above Council (Chair)

Date

	<u>Last Year £</u>	<u>This Year £</u>	<u>Variance £</u>	<u>Variance %</u>	<u>General Notes for Guidance</u>
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assets

31 March.

10	Total borrowings	133,482	106,403	-27,079	-20.29	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
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The following documents should accompany the accounts when submitted to the auditor:

- * A brief explanation of significant variations from last year to this year in Section 2;
- * Bank Reconciliation as at 31 March

**STREET PARISH COUNCIL
SOMERSET**

Detailed explanation of variance (with amounts £)

Box 2 Precept or Rates and Levies – increased by £108,500

The precept for 2022/23 was increased by 23% in order to prepare for potential changes when the Unitary Authority commenced in April 2023. This would also enable any opportunities to take on things locally to be taken up and to ensure the future of facilities in Street. Facilities such as public toilets might be threatened with closure if the Council did not take them on and there could be discussions around future responsibility for car parks, the cemetery and parks etc. The cost of an additional full-time officer with on costs could be around £30,000 alone.

Box 4 Staff costs – increased by £33,485

There has been a change to the staffing structure at the Parish Council. The full time Assistant Clerk/Projects Officer left on 31.01.22 and the part-time Assistant Clerk retired on 30.04.2022. The Parish Clerk/RFO of 34 years has also now retired on 30.04.2023.

The Council employed a Deputy Clerk/RFO in June 2022, on a higher salary than the outgoing Assistant Clerk/Projects Officer, to shadow the retiring Clerk with a view to potentially applying for the role once the Clerk retired. The Council also employed in June 2022 a full-time Assistant Clerk to replace the previous part-time Assistant Clerk (who retired in April 2022) recognising the need for a further full-time member of staff in the office and the requirement for a greater focus on Community Engagement.

Box 10 Total Borrowings – decreased by £27,079

Repaying two PWLB loans. The principal balance outstanding has decreased via £27,079. Repayments and balances as at Apr 2022 and Apr 2023 shown below:

Balance outstanding date	Loan Ref	Principal balance outstanding	
6 April 2022	PW495503	£ 42,534.81	
6 April 2022	229914	<u>£ 90,947.64</u>	
		<u>£133,482.45</u>	£133,482.45

Balance outstanding date	Loan Ref	Principal balance outstanding	
6 April 2023	PW495503	£ 21,642.53	
6 April 2023	229914	<u>£ 84,760.09</u>	
		<u>£106,402.62</u>	<u>£106,402.62</u>
			<u>£ 27,079.83</u>

Earmarked Reserves

Account	Opening Balance	Net Transfers	Closing Balance
320 Ear Marked Reserves	0.00		0.00
321 EMR PR 5yr External paintwork	5,000.00		5,000.00
322 EMR Gratuity Fund	2,295.00		2,295.00
323 EMR Parish Rooms Refurb	0.00		0.00
324 EMR Neighbourhood Plan Grant	4,890.00	-4,890.00	0.00
325 EMR Merriman Park Fund	0.00		0.00
326 EMR MPark Sensory Garden	5,000.00	-225.00	4,775.00
327 EMR S106 Bus Sh & Bike Racks	3,753.00		3,753.00
328 EMR Skakepark & Scout Hut	23,000.00		23,000.00
329 EMR Post Covid Party	10,000.00	-10,000.00	0.00
330 EMR Skatepark replacement	10,000.00		10,000.00
331 EMR New Service - Unitary	55,000.00	135,000.00	190,000.00
332 EMR Creative Mendip Grant	0.00	5,075.00	5,075.00
	118,938.00	124,960.00	243,898.00

STREET PARISH COUNCIL

NOTES TO ACCOUNTS FOR YEAR ENDED 31ST MARCH, 2023

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.

ASSET	VALUE
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 14 of), 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 Cabble, Mathew Tomlinson and John Webster and Pete Richards	£78
2 Framed twinning oaths for Gravenchon and Isny	£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 new panel Dec. 2015	227 £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	£367
Second bin Skate Park	£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 - 4 new murals in the middle section betw	£12,000
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
Breakout Room - 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. lettable space + ancillary acc. First floor area - 1,100 sq. ft. lettable 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	£1,161
Library Vertical & roller blinds + Breakout room vertical blinds	1462
3 Phone system on ground floor (£2,102) – not included now as equipment is leased from BT	
1 additional Avaya phone purchased	£37
Mobile swing sign	£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	£1,175
Additional light in store room and at rear door	£135
No parking sign at Parish Rooms and lane to Allotments	£230
Secondary glazing units for windows – ground floor	£3,422
Secondary glazing units for windows – first floor	£10,820
Leaflet display unit	£198
Wet floor sign	£10
Intercom system and electric door lock	£350
Long reach hanging basket waterer	£10
4 floodlights on side of building	£784
2 x Key cabinets	£60
Beech Twinning cabinet for gifts with 7 display bridges	£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
1st Floor	
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)	£50
Clocks for library & Isny room	£23
Tower fan - Office	£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.	
QTX Sound PAV10 Portable PA set with UHF Mics, bluetooth & DVD through Hy-tek Electronics	£349.99
Philips Voice Tracer - Audio Meeting Recorder	150.67
Magnetic Board	£43.99
Door Wedges	£6.69
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.	
2 benches gifted from landsec outside comm centre/hall	£1
Defibrillator	£1,495.00
TOTAL FIXED ASSETS + LONG TERM ASSETS	£1,254,665

STREET PARISH COUNCIL

TRAINING PLAN FOR OFFICERS AND MEMBERS 2022/2023
STATEMENT OF INTENT

Wherever possible, the Chair to attend a training event organised by the Somerset Association of Local Councils on Chairship and newly elected members to attend an induction event. The newly elected Chair has attended 'being a successful Chairman' training in February 2023.

All members to be notified of any training offered by the County Council, SALC etc. and to attend if possible.

The Acting Clerk/RFO to attend any training event arranged by SALC, County Council etc. considered to be appropriate to the work of the Council and particularly in respect of financial matters and in order to complete the CiLCA qualification. The Acting Deputy Clerk to attend training appropriate to their work and in order to complete the CiLCA qualification.

The schedule below details how the previous training plan has been acted upon.

Training Attended 1 April 2022 to 31 March 2023

	Name	Course Name	Date
1	Pam Birch	Roles & Responsibilities Part 1	6 June 2022
2	Pam Birch	Finance & Governance Part 2	13 June 2022
3	Pam Birch	Code of Conduct	22 June 2022
4	Pam Birch	A Neighbourhood Plan	20 October 2022
5	Pam Birch	Responding to Planning Applications	16 November 2022
6	Deb Goater	Roles & Responsibilities Part 1	26 May 2022
7	Deb Goater	Finance & Governance Part 2	31 May 2022
8	Deb Goater	Code of Conduct	22 June 2022
9	Peter Goater	Roles & Responsibilities Part 1	26 May 2022
10	Peter Goater	Finance & Governance Part 2	31 May 2022
11	Peter Goater	The Code of Conduct	22 June 2022
12	Jean Howard	Roles & Responsibilities Part 1	6 June 2022
13	Jean Howard	Code of Conduct	18 July 2022
14	Neil Howiantz	Roles & Responsibilities Part 1	26 May 2022
15	Neil Howiantz	Finance & Governance Part 2	13 June 2022
16	Neil Howiantz	Code of Conduct	18 July 2022
17	Neil Howiantz	Responding to Planning Applications	16 November 2022
18	Nick Kellett	Roles & Responsibilities Part 1	8 June 2022
19	Nick Kellett	Finance & Governance Part 2	31 May 2022
20	Nick Kellett	Code of Conduct	28 July 2022
21	Bryan Knickerbocker	Roles & Responsibilities Part 1	6 June 2022
22	Bryan Knickerbocker	Finance & Governance Part 2	13 June 2022
23	Bryan Knickerbocker	Code of Conduct	28 July 2022
24	Bryan Knickerbocker	Responding to Planning Applications	23 February 2023
25	Bryan Knickerbocker	Being a Successful Chairman	15 February 2023
26	Heather Shearer	Roles & Responsibilities Part 1	26 May 2022
27	Heather Shearer	Finance & Governance Part 2	31 May 2022
28	Heather Shearer	Code of Conduct	22 June 2022
29	Nicola Smith	Roles & Responsibilities Part 1	8 June 2022
30	Nicolas Smith	Finance & Governance Part 2	13 June 2022
31	Nicola Smith	Code of Conduct	18 July 2022
32	Adrian Sparkes	Roles & Responsibilities Part 1	6 June 2022
33	Adrian Sparkes	Finance & Governance Part 2	13 June 2022
34	Adrian Sparkes	Code of Conduct	22 June 2022
35	Laura Wolfers	Finance & Governance Part 2	31 May 2022
36	Laura Wolfers	Code of Conduct	22 June 2022
37	Laura Wolfers	Roles & Responsibilities Part 1	26 May 2022

MEMBER TRAINING FOR 2022/2023

	Name of Course	Date	Attendees	Invoice	Cost	Pay Ref	Charged
1	Roles & Responsibilities Pt 1	26-May-22	Deb Goater	Inv 0832	£25.00	817137922	
2	Roles & Responsibilities Pt 1	26-May-22	Peter Goater	Inv 0832	£25.00	817137922	
3	Roles & Responsibilities Pt 1	26-May-22	Neil Howiantz	Inv 0832	£25.00	817137922	
4	Roles & Responsibilities Pt 1	26-May-22	Heather Shearer	Inv 0832	£25.00	817137922	
5	Roles & Responsibilities Pt 1	26-May-22	Laura Wolfers	Inv 0832	£25.00	817137922	
					£125.00		£125.00
6	Roles & Responsibilities	06-Jun-22	Pam Birch	Inv 1026	£25.00	82350927	
7	Roles & Responsibilities	06-Jun-22	Jean Howard	Inv 1026	£25.00	82350927	
8	Roles & Responsibilities	06-Jun-22	Brian Knickerbocker	Inv 1026	£25.00	82350927	
9	Roles & Responsibilities	06-Jun-22	Adrian Sparkes	Inv 1026	£25.00	82350927	
					£100.00		£100.00
10	Roles & Responsibilities	08-Jun-22	Nick Kellett	Inv 1054	£25.00	823571853	
11	Roles & Responsibilities	08-Jun-22	Nicola Smith	Inv 1054	£25.00	823571853	
					£50.00		£50.00
12	Finance & Governance Pt 2	31-May-22	Deb Goater	Inv 0929	£25.00	81796019	
13	Finance & Governance Pt 2	31-May-22	Peter Goater	Inv 0929	£25.00	81796019	
14	Finance & Governance Pt 2	31-May-22	Nick Kellett	Inv 0929	£25.00	81796019	
15	Finance & Governance Pt 2	31-May-22	Heather Shearer	Inv 0929	£25.00	81796019	
16	Finance & Governance Pt 2	31-May-22	Laura Wolfers	Inv 0929	£25.00	81796019	
					£125.00	Invoice £75 (40% discount)	£75.00
17	Finance & Governance Pt 2	13-Jun-22	Pam Birch	Inv 1102	£25.00	833472127	
18	Finance & Governance Pt 2	13-Jun-22	Neil Howiantz	Inv 1102	£25.00	833472127	
19	Finance & Governance Pt 2	13-Jun-22	Bryan Knickerbocker	Inv 1102	£25.00	833472127	
20	Finance & Governance Pt 2	13-Jun-22	Nicola Smith	Inv 1102	£25.00	833472127	
21	Finance & Governance Pt 2	13-Jun-22	Adrian Sparkes	Inv 1102	£25.00	833472127	
					£125.00	Invoice £75 (40% discount)	£75.00
22	The Code of Conduct	22-Jun-22	Pam Birch	Inv 1198	£25.00	833471612	
23	The Code of Conduct	22-Jun-22	Deb Goater	Inv 1198	£25.00	833471612	
24	The Code of Conduct	22-Jun-22	Peter Goater	Inv 1198	£25.00	833471612	
25	The Code of Conduct	22-Jun-22	Heather Shearer	Inv 1198	£25.00	833471612	
26	The Code of Conduct	22-Jun-22	Laura Wolfers	free place	£0.00	833471612	
27	The Code of Conduct	22-Jun-22	Adrian Sparkes	free place	£0.00	833471612	
					£100.00		£100.00
28	The Code of Conduct	18-Jul-22	Jean Howard	Inv 1335	£25.00	843827678	
29	The Code of Conduct	18-Jul-22	Neil Howiantz	Inv 1335	£25.00	843827678	
30	The Code of Conduct	18-Jul-22	Nicola Smith	Inv 1335	£25.00	843827678	
					£75.00		£75.00
31	The Code of Conduct	28-Jul-22	Bryan Knickerbocker	Inv 1418	£25.00	843828542	
32	The Code of Conduct	28-Jul-22	Nick Kellett	Inv 1418	£25.00	843828542	
					£50.00		£50.00
33	A Neighbourhood Plan	20-Oct-22	Pam Birch	Inv 1681	£25.00	872419877	
					£25.00		£25.00
34	Responding to Planning Apps	16-Nov-22	Pam Birch	Inv 1841	£25.00	884814063	
35	Responding to Planning Apps	16-Nov-22	Neil Howiantz	Inv 1841	£25.00	884814063	
					£50.00		£50.00
36	Responding to Planning Apps	23-Feb-23	Bryan Knickerbocker	Inv 2076	£25.00	92053715	
					£25.00		£25.00
37	Being a Successful Chairman	15-Feb-23	Bryan Knickerbocker	Inv 2137	£30.00	927421001	
					£30.00		£30.00
37 COUNCILLOR TRAINING SESSIONS 2022/2023						TOTAL	£780.00
OFFICER TRAINING 2022/23							
	St John Ambulance Journal paid 22/23 incurred 21/22	01.04.2022			£337.50		
	ILCA Fee Zoe Leach	29.04.2022			£120.00		
	Intro to CILCA Danielle Price	09.06.2022			£75.00		
	Intro to CILCA Zoe Leach	17.06.2022			£75.00		
	ILCA Fee Danielle Price	17.06.2022			£120.00		
	Omega Training - Clerk	22.07.2022			£200.00		
	CILCA Qualification Fee Danielle Price	05.08.2022			£410.00		
	CILCA Qualification Fee Zoe Leach	05.08.2022			£410.00		
	First Aid Training - Danielle Price	10.10.2022			£359.00		
	First Aid Training - Zoe Leach	10.10.2022			£359.00		
	Procurement Training Danielle Price	15.12.2022			£30.00		
	Non-Councillor training	TOTAL			£2,495.50	GRAND TOTAL	£3,275.50

To: Policy and Finance Committee
From: Acting 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. 6. 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 21st June 2007 it was agreed that an annual check is carried out to ensure 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 31st March 2023 totalled £468,922.25 and one half of the precept for 2023/24 is £325,000 totalling £793,922.25. 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 for 2023/24 is £2561.67. 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.

Z Leach
Acting Clerk/RFO
08.06.2023

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

Bank Transfers and Reconciliations

The quarterly report on any transfers between accounts for 1st January to 31st March 2023 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

CLRs P.Goater and Sparkes have carried out the monthly inspection of accounts, verifying the bank statement against the reconciliation with the Acting Clerk in attendance to answer any queries. CLR Carswell has also undertaken the monthly inspection of accounts by accessing all the above documents via Bankline with the option of contacting the Acting Clerk should he have any questions. Any other member can inspect the accounts by arrangement with the Clerk.

The debit card payments are scrutinised closely by two authorised Members via Bankline.

Staff Mileage and Hours

The Chair and Vice Chair of the Staffing Committee have approved the time sheets for all staff sent weekly and showing annual leave, sickness and TOIL.

Mileage has been claimed as follows over the last year:

L Ruff mileage expenses for attending training/seminars £67.95

L.A. Ruff
Acting Clerk/RFO
08.06.2023

To: Committee
 From: Acting Clerk/RFO
 Subject: Receipts and Payments January to March 2023

On 18th 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

1124 Admin Sundries

Monthly bank charges are costed to admin sundries (£427.95 for the 22/23 financial year) A monthly £50 petty cash float was previously used to cover office admin sundries. Since June 2022 the Council debit card has been used for these purchases and the Acting Clerk requests that this system is used in place of petty cash accounts moving forward.

For the 2023/24 financial year bank fees equated to £427.95 and office sundries 474.88.

1137 Computer Aid

Several new officers and members joined the Council over the last year which has led to an increased demand for ad hoc support from PC Comms which is currently provided on a pay as you go basis (£50 per half hour). The charges for remote PC support for 2023/24 equate to £1,080. The Acting Clerk advises continuing with this system as this is still more cost effective than signing onto a support package which would start at a cost of £240 a month for a bronze support package.

1602 Merriman Park Improvements

This cost centre includes the cost of the memorial trees provided by SPC for Merriman Park which was not previously budgeted for. This also includes a cost of £166.70 for the planning permission application and map for the proposed alterations to the entrance into the park, which is still ongoing.

INCOME DETAIL

1179 Grants Received

Grant to fix mural library wall	1/4/2022	£1000
Creative Mendip Grant (pavilions refurb)	25/1/2023	£5075

1190 Interest received.

Due to high interest rates the dividends from the CCLA PSDF account and interest received on the NatWest Business Reserve account are significantly higher than budgeted for. The Council have previously agreed to increase investment in the CCLA PSDF account to a maximum of £500,000.00.

1377 Contributions to Projects

£320 received from Festive Market stallholders for the Festive Market Event. (NB the

Christmas budget came in under budget by £5,293).

1578 Room Hire income.

Outstanding room hire monies due from the NHS for regular room booking which had not been previously invoiced for due to a misunderstanding of this service being chargeable. Once received the total figure for the year for room hire income will be approximately £1,500.

1677 Merriman Park Grants Received

£622.50 for the cost of the bouncy castle at the Merriman Park Fun Day.

£361.52 received from the community for memorial trees at Merriman Park.

Z Leach

Acting Clerk/RFO

08.06.2023

To: Committee
From: Acting Clerk/RFO
Subject: Employer Discretions Policy
Local Government Pension Scheme

The attached Employer Discretions Policy was agreed in May 2014 and amended in July 2014. It was reviewed by the Council on 18th May 2015 and no changes were made. The Committee is now asked to carry out an annual review of the Policy. The Acting Clerk has spoken with Peninsula Pensions who have advised that no changes have been recommended since the last review took place by the Council in 2022. Peninsula Pensions also confirmed that a copy of the Policy only needs to be sent to them when any changes have been made.

Z Leach
Acting Clerk/RFO
08.06.2023

To: Committee
From: Acting Clerk/RFO
Subject: Quotations received for Merriman Park Teenage Shelter table.

The teenage shelter table top at Merriman Park was previously damaged. Quotations have been received from Aller Engineering, Castle Welding and Muchelney Forge to repair the table top. Members are asked to consider the attached quotations and decide if they wish to progress with any of the quotations received.