

# PORLOCK PARISH COUNCIL

## REPORT – RESPONSIBLE FINANCIAL OFFICER



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### Q2 Financial Overview

Current spend sits at 61% of annual budget, this is because of some payments being made in full for items such as insurance rather than smoothed over a 12-month period. A review of Rialtas coding has identified some incorrect entries which have all been corrected. This has no material impact on the overall budget. When looking at the individual cost centres:

**Staff 100** – PAYE/NI is currently at 83% of budget, changes in NI threshold from £10k to £5k were not recalculated at time of setting budget. Forecast now sits at £7,560 which will result in an overspend of £3,675. Pension & salaries remain underspent mainly due two employees opting out and under spend of overtime.

**Admin 101** – IT management remains above forecast as predicted due to new service provision. Postage and Licensing is also ahead of forecast due to increase costs.

**Mem & Subs 106** – running above forecast due to higher than forecast ICO and SALC subscriptions

**OSC 207** – Running higher than forecast due to new waste contract requirements, business rates. Boiler maintenance including further issues that have been identified with the valve and the pump head while under testing during heating operation has not yet been included.

Income is running ahead of forecast at 113%, this is mainly due to the grant awards, these funds are ringfenced for specific projects. When looking at individual cost centres:

**Admin 101** - Interest is running above than forecast

**Allot Trust 105** – Interest and dividends are lower than forecast

**OSC 207** – Lower than forecast due to community room not coming online until September

**Cem 202** – Running above mid year point due to recent increased activity

**VHall 208** – Higher than forecast donations

### Old School Centre – Refurbishment (no further update)

Refurbishment costs remain on track and slightly under budget. However, routine maintenance has identified additional electrical and security requirements, including emergency lighting and fire alarm monitoring, which are not included in the original budget.

### Budget Forecasting

The Finance & HR Committee reviewed the first working draft of the budget and made recommendations the next review will be carried out during the meeting of the council this month.

### Business Risks

There are several key areas of concern that need to be addressed:

Martyn's Law – Formally known as the Terrorism (Protection of Premises) Act 2025, has now received Royal Assent. It is anticipated that there will be a 24-month implementation period. A report has been produced to help council understand the legislation at high level and council's responsibilities.

Business Risks Policy and Register – Risk policy and register brought up to date and in line with requirements.

AGAR Assumption 10 – Training is being provided Somerset Association of Local Councils the next course is being run on the 27th October.

Business continuity – Work needs to be undertaken to assess council's business continuity plans and any recommendations will be put to council.

Emergency plan – Next meeting date to be set. Current working timeline to be reviewed with PERT: Q2 to gather and consider information, prepare and first draft documents, Q3 produce draft final proposal, circulate, seek feedback and any required approvals, Q4 Launch.

Retention Policy – Training is taking place in October to understand the role of Somerset Archives what materials (agendas, minutes, accounts) that Somerset Archives want from council and how this informs Council's retention policy, procedure to digitisation and future storage of historic files. A proposal policy paper will be put to council.

### **Government Stocks – Computershare**

Forms were returned due to error with the original submission, once all papers have been completed the new forms will be resubmitted. Further updates will be provided once confirmation is received.

### **CiLCA Qualification**

Two of the 28 Learning Outcomes have been completed with the third underway completion is due by 31 May 2026. The training has highlighted several areas requiring council discussion to support portfolio completion. A CiLCA-qualified Clerk is one of the two prerequisites for the council to adopt the General Power of Competence; the second is that two-thirds (eight) of council members must be elected.

### **Policies, Procedures, and Documentation**

There are no new papers for review this month due to workflow capacity.

### **Grant Funding**

Discussions are underway to explore/encourage a community approach to grant funding with various organisations, a first meeting with representatives from Stacked Wonkey, St Dubricius Church, Porlock Information Centre, Porlock Recreation Ground, Porlock Vale Community Association and council is set to take place on the 14<sup>th</sup> of October.

- SCF Help Through Winter - There is an item on this month's agenda for council to consider a grant application
- National Lottery Heritage Fund – Cemetery & Churchyard Improvements out of scope, further grant funding options are being explored.
- Wessex Water Community Fund – Old School Centre Community Garden (Orchard) – waiting further project detail

**EMR Status Report (as of 30 September 2025)**

The EMR report outlines the status of earmarked reserves, including actual balances, committed spend, and potential future expenditure. Forecast income is excluded.

- End of Month Balance – Actual EMR balance
- Committed Spend – Authorised but unpaid expenditure
- Available Funds – Balance minus committed spend
- Potential Future Spend – Known but unauthorised future costs
- Potential Remaining Fund – Available funds minus forecasted future spend

Note: If all committed spend is realised during FY 2025–26, the EMR fund will be insufficient. Forecasted income is expected to mitigate this shortfall.

|                                       | Account Code | Cost Centre | Opening Balance   | End of Month Balance | Committed Spend   | Available Funds   | Potential Future Spend |
|---------------------------------------|--------------|-------------|-------------------|----------------------|-------------------|-------------------|------------------------|
| V/Hall Car Park                       | 320          | 208         | £3,535.51         | £5,807.94            | £0.00             | £5,807.94         | £851.00                |
| Old School Centre                     | 321          | 207         | £7,609.83         | £15,926.99           | £10,788.80        | £5,138.19         | £5,425.80              |
| Water Refill Units                    | 322          |             | £7,276.00         | £7,276.00            | £0.00             | £7,276.00         | £0.00                  |
| Asset Replacement                     | 323          | Various     | £1,000.00         | £1,000.00            | £0.00             | £1,000.00         | £0.00                  |
| Doverhay Toilets                      | 324          | 225         | £1,279.85         | £1,552.31            | £0.00             | £1,552.31         | £0.00                  |
| War Memorials                         | 325          |             | £1,000.00         | £1,000.00            | £0.00             | £1,000.00         | £0.00                  |
| Cemetery & St Dubricius               | 326          | 202         | £14,536.34        | £17,519.97           | £6,430.00         | £11,089.97        | £8,000.00              |
| Festival & Events                     | 327          | 232         | £2,750.00         | £3,804.89            | £2,750.00         | £1,054.89         | £0.00                  |
| Doverly Manor                         | 328          |             | £1,000.00         | £1,000.00            | £0.00             | £1,000.00         | £0.00                  |
| Grounds Maintenance<br>(new for 2026) | 329          | 206         | TBC               | £0.00                | £0.00             | £0.00             | £0.00                  |
| Sponsorship & Grants                  | 330          | 104         | £8,425.88         | £2,728.00            | £2,137.88         | £590.12           | £0.00                  |
| High Bank Car Park                    | 335          | 210         | £1,820.50         | £2,836.54            | £0.00             | £2,836.54         | £0.00                  |
| Defibulator Replacement Fund          | 336          |             | £1,000.00         | £1,000.00            | £0.00             | £1,000.00         | £0.00                  |
| Porlock Projects                      | 337          | Various     | £3,728.23         | £3,728.23            | £2,400.00         | £1,328.23         | £0.00                  |
| Porlock Library                       | 338          | 215         | £6,007.08         | £6,089.11            | £1,598.00         | £4,491.11         | £0.00                  |
| Porlock Village Hall                  | 339          |             | £1,000.00         | £1,000.00            | £0.00             | £1,000.00         | £0.00                  |
| Environment & Community               | 340          |             | £1,241.34         | £4,709.34            | £0.00             | £4,709.34         | £0.00                  |
| <b>Total</b>                          |              |             | <b>£63,210.56</b> | <b>£76,979.32</b>    | <b>£26,104.68</b> | <b>£50,874.64</b> | <b>£14,276.80</b>      |