

DONYATT PARISH COUNCIL

Dear Councillors, you are summoned to the Annual Meeting of the Parish Council on Wednesday May 14th 2025 @7.30pm immediately following the Parish AGM in the David Willis Room.



Clerk to the Council

Agenda

1. **ELECTION OF CHAIR OF THE PARISH COUNCIL**
2. **DECLARATION OF ACCEPTANCE BY THE CHAIR OF THE PARISH COUNCIL**
3. **ELECTION OF THE VICE-CHAIR OF THE PARISH COUNCIL**
4. **DECLARATION OF ACCEPTANCE BY THE CHAIR OF THE PARISH COUNCIL**
5. **PUBLIC QUESTION TIME INCLUDING SOMERSET COUNTY COUNCILLOR REPORTS**
6. **TO RECEIVE ANY APOLOGIES FOR ABSENCE**
7. **TO RECEIVE ANY DECLARATIONS OF INTEREST AND APPROVE ANY DISPENSATIONS**
8. **TO APPROVE MINUTES OF THE MEETING HELD ON 12th March 2025**
To consider the approval of these minutes as a true record. (Draft minutes already circulated and available on the council website)
9. **REVIEW ACTION POINTS AND UPDATE FROM LAST MEETING HELD ON 12th March 2025**
 - a. **Website accessibility** – consider obtaining quotes for a new PC website
 - b. **DRAC**– letter to apply for Village Green status update
 - c. **Flooding Issues** – update re landowners/flood prevention/grant application
 - d. **Grant payments:**
 - i. DRAC £1250
 - ii. St Mary's Church £1500
 - iii. DVH £2,000
10. **FINANCIAL REPORTS**
 - a. Approve & sign Bank statements.
 - b. Approve & sign bank reconciliations.
11. **AGAR Documentation**
 - a. To certify the council as exempt from a limited assurance review
 - b. To approve the Annual Governance Statement
 - c. To Approve the Annual Accounting Statements
 - d. To approve the financial statement up to 31/03/2025
 - e. To approve payments requiring authorisation
12. **ONGOING ISSUES**
 - Speed Indicator devices – Cllr Attlesey.
 - Traffic through Sea – Cllr McKenzie
 - Canal Way Development – Cllr D Light
 - Drainage & Flood Prevention

13. **MATTERS FOR REPORT ONLY**

- Summary of agreed actions from the meeting.

Agree meeting dates for this financial year – second Tuesday alternate months, or as called by the Chairman. Next meeting to sign off AGAR before 30th June 2025

PAYMENT REQUESTS FOR AUTHORISATION.

14/05/25	SALC	Affiliation fees 2025/6	196.68
14/05/25	All Accessible	Refund clerk	8.33
14/05/25	SALC	Webinar	35.00
14/05/25	SALC	ILCA fees/50% APC	72.00
REGULAR PAYMENTS TO NOTE			
Salary	SO	28 th monthly	333.64
HMRC	SP	28 th monthly	78.41

DONYATT PARISH COUNCIL

Minutes of the meeting held on 12th March 2025 @ 7pm in the David Willis Room, Donyatt Village Hall.

Attendees; Councillors D Light, Chairman, K Light, G Wilson, J McKenzie, S Payne. Z Bougourd Clerk.

One member of the public was present for the first part of the meeting.

25/18 TO RECEIVE ANY APOLOGIES FOR ABSENCE. Apologies were received from Cllr Attlesey

25/19 TO RECEIVE ANY DECLARATIONS OF INTEREST AND APPROVE ANY DISPENSATIONS. None noted

25/20 PUBLIC QUESTION TIME INCLUDING SOMERSET COUNTY COUNCILLOR REPORTS. No report noted.

Comments were received regarding recent flooding and the continuing impact on the community. Flooding is not due to the river level but mostly due to road surface water not draining correctly.

25/21 TO APPROVE MINUTES OF THE MEETING HELD ON 15th January 2025. The minutes were approved and signed.

25/22 REVIEW ACTION POINTS AND UPDATE FROM LAST MEETING HELD ON 15th January 2025

- a) Purchase of new football posts/nets for DRAC. The football equipment has been purchased and delivered. The VAT will be reclaimed at year end.
- b) Purchase of SID. The second SID has been delivered and installed
- c) PC debit card application/Unity Bank. Unity Bank do not issue debit cards. Payment method via internet banking will continue
- d) Website accessibility and compliance update. This matter is on-going.

25/23 FINANCIAL REPORTS.

- Approve & sign Bank statements. The bank statements were approved, noted that Natwest have closed the reserve account due to inactivity, the balance has been transferred to Unity Bank
- Approve & sign bank reconciliations. Approved and signed
- Approve & sign schedule of payments. Approved and signed
- Approve transfer of funds to cover SID invoice. Approved – Clerk to set up transfer.

25/24 UPDATE FROM MEETING 13th FEBRUARY 2025 re flooding issues.

Cllrs D Light, S Payne & J Attlesey have met informally with local residents to try and formulate a plan to discuss the issue with local landowners/tenants. It is considered that some flooding issues are exacerbated by soil run off from neighbouring fields due to inappropriate crop rotation. Government Environment Department Grants to install and develop flood prevention measures are available but applications must have a viable plan to apply. A resident is going to apply for an environment flooding grant to potentially install a silt trap above the houses on Crow Lane. It was noted that Government funding for cover crops is no longer available. After detailed discussion it was agreed that Cllr D Light will meet informally with local landowners/tenants to discuss potential remedial actions before submitting the grant application is submitted. Cllr McKenzie noted that Sea was badly flooded recently, and the residents have now formed a

*Zannette Bougourd – Clerk to Donyatt Parish Council
clerk.donyattpc@gmail.com*

flood resilience group – Sea are also considering submitting a grant application for flood prevention measures. It was noted that the grants are circa 20K per community, not per Parish.

Cllr D Light also noted that the Chard to Ilminster cycle way will be cut back at regular intervals by Chard Council.

25/25 PLANNING APPLICATIONS/DECISIONS FOR CONSIDERATION/ TO BE NOTED .

- a. **Agricultural Barn at Woodview Farm** – This is an agricultural application and for information only by DPC.

25/26 TO CONSIDER NOMINATIONS TO APPOINT A TRUSTEE FOR THE DONYATT ALMSHOUSES. The following nominations had been received from the current trustees, the actual role of DPC in this matter is unclear. Cllr D Light will notify the trustees that the matter was tabled and noted for reversion to the Trustees.

- b. **Melanie Adams**
- c. **Sandra Parsons**
- d. **Warren Adams**

25/27 TO CONSIDER GRANT APPLICATION FROM: Donyatt Village Hall. The grant application was received after the cut off date, despite reminders from the Clerk It was agreed to allocated 2K to DVH and notify the Committee accordingly.

25/28 ONGOING ISSUES:

- Speed Indicator devices – Cllr Attlesey. Second SID delivered and installed
- Traffic through Sea – Cllr McKenzie
- Canal Way Development – Cllr D Light – no further update
- Drainage & Flood Prevention – Cllrs D Light/J Attlesey. See 25/24
- Village Events: Cllr K Light – V E Day 2025, options to be discussed. Cllr K Light noted that entertainment had been arranged with various activities. Expected expenditure is circa £600. Cllr K Light will send draft flyer to Cllr McKenzie for drafting and printing. A flag has been purchased.
- Devolution of SC services- Cllr D Light. No further update
- Rec Field ownership – The lessees of DRAC have not provided the requested letter which must be send with the application for Village Green status.

25/29 Reports to note:

SCC level of service - noted

Road closure/Stibbear Lane- noted

25/30 MATTERS FOR REPORT ONLY

- Summary of agreed actions from the meeting.
 1. Clerk to draft letter for submission to DRAC
 2. Clerk to email DRAC re VAT reclaim
 3. Cllr Mc Kenzie to contact Rebecca Vaughan re speed restrictions in Sea
 4. Cllr D Light to try and obtain update re drainage works at Stibbear Lane
 5. Cllr Mc Kenzie to continue with flood resilience group
 6. Cllr D Light – to meet with landowners re flooding

*Zannette Bougourd – Clerk to Donyatt Parish Council
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- 7. Clerk – contact SC elections re co-option for current Councillor vacancy
- 8. Cllr D Light to put forward Trustee nominations
- Discussion of urgent action.
- Items to be included for the next agenda.

25/31 Date, time and venue for the next meeting.

Donyatt Parish AGM 14th May 2025 @ 7pm followed by Donyatt Parish Council AGM @ 7.30pm

25/32 PAYMENTS FOR AUTHORISATION – authorised.

05/03/25	DVH		Hall Hire	16.00
05/03/25	Clerk		Website renewal	273.31
05/03/25	SLCC			35.00
05/03/25	Clerk			333.63
05/03/25red	HMRC			78.41
05/03/25	Clerk		All Accessible refund x 4	33.32
01/03/25	SLCC		Membership renewal	95.00
20/02/25	Clerk		Toner cartridges	145.00
13/02/25	Elan City		SID	3000.00
PAYMENTS MADE BETWEEN 10/01/25 – 05/03/25				
	16/01/25	GDPR	Renewal	35.00
	31/01/25	Bank charges		6.00
	11/02/25	Drac/soccer nets		800.00
	10/02/25	Clerk	January	343.64
	10/02/25	HMRC	January	78.40

	CURRENT ACCOUNT		Income	Expenditure	
10-Apr-25	HMRC	Clerk (22 days)		56.71	
10-Apr-25	Z Bougourd	Clerk (22 days)		226.58	
10-Apr-25	Transfer to reserves			3000	
10-Apr-25	DVH	Hall Hire		16	
15-Apr-25	Somerset Council	Precept	19,990.00		
16-Apr-25	Transfer to reserves			17000	
30-Apr-25	Bank charges			6	
05-May-25	Clerk salary			333.64	
05/05/2025	HMRC			78.41	
			19,990.00	20717	
	Opening Balance	3,543.03			
	Expenditure	20,717.34			
	Income	19,990.00			
	Balance 31/03/25	2,815.69			
	RESERVE ACCOUNT				
09-Sep-24		Transfer from 20510208	6000.00		
30-Sep-24		Interest	9.95		
31-Dec-24		Interest	40.25		
28-Feb-25	Transfer from NatWest		619.80		
19-Mar-25	Transfer to C/A			3000	
31-Mar-25		Credit Interest	36.78		
31-Mar-25					
16-Apr-25	Transfer from C/A		17000	3000	
			23706.78	3000	
		Total reserves	20706.78		
Signed					
Date:					

Expenses	Actual to Y/E	Budget	Under/over		Date	Income/Reserves	Current account	Reserve account	
Hall hire	97.00	120.00	23.00			Brought fwd	7077.57	611.87	
Insurance	264.00	575.00	311.00		16 04 24	Precept	14463.00		
Audit	150.00	150.00	0.00						
Admin expenses	267.00	350.00	83.00		30/04/2024	Interest		0.8	
Clerk equipment reserve	0.00	350.00	350.00		31/05/2024	Interest		0.75	
Clerk salary	4,290.00	3912.00	-378.00		30/06/2024	Interest		0.68	
Training	162.00	165.00	3.00		31/07/2024	Interest		0.8	
SLCC & CRPP & CCS	35.00	110.00	75.00		30/09/2024	Interest		1.49	
Salc subs	275.00	135.00	-140.00						
Election	0.00	500.00	500.00					4.52	
Misc/unforseen	977.00	1500.00	523.00		05/07/2024	Unity good will payment	50.00		
Website hosting	352.00	165.00	-187.00		11/07/2024	Fish & Chips	447.00		
Parish events	1,596.00	2000.00	404.00				497.00		
DVH Grant	2,500.00	2500.00	0.00						
DRAC Grant	1,250.00	1250.00	0.00						
St Mary's Church grant	1,000.00	1000.00	0.00						
SIDS installation 2025	2,807.00	2500.00	-307.00						
					15/07/24 Natwest current account closed				
	16,022.00	17282.00	4260.00						
Transfer to reserves	3,000.00	3000.00	0.00		UNITY BANK	RESERVE ACCOUNT		6000	
					UNITY BANK 30/09/24	Interest to date		9.95	
					UNITY BANK 31/12/24	Interest to date		40.25	
Cash at bank 31/03/24 Current a/c	7078				Unity Bank 31/03/25	Interest to date		36.78	
Reserve 31/03/24 2024	612								
Unity reserve a/c 31/03/25	3707				Transfer from Natwe	Total transfer 619.80		3.41	
Unity current account 31/03/25	3544				Refund football nets		500.00		
Total funds held 31/03/25	7251				St Marys Church		28.00		
					Transfer from reserves		3000.00		
Signed RFO									
Signed:						Plus Unrepresented Chqs			
Chairman						Net Bank Balance	3543.03	3706.78	7249.81
Donyatt Parish Council May 15th 2025									
					Statement balance @31.3.24		7077.57	611.87	7689.44

[illegible]

Annual Governance and Accountability Return 2024/25 Form 2

To be completed only by Local Councils, Internal Drainage Boards and other smaller authorities* where the higher of gross income or gross expenditure was £25,000 or less, that meet the qualifying criteria, and that wish to CERTIFY themselves as EXEMPT from a limited assurance review

Guidance notes on completing Form 2 of the Annual Governance and Accountability Return 2024/25

1. Every smaller authority in England where the higher of gross income **or** gross expenditure was £25,000 or less **must**, after the end of each financial year, complete Form 2 of the Annual Governance and Accountability Return in accordance with *Proper Practices*, unless the authority:
 - a) does not meet the qualifying criteria for exemption; or
 - b) does not wish to certify itself as exempt
2. Smaller authorities where the higher of all gross annual income **or** gross annual expenditure **does not exceed** £25,000 and that meet the qualifying criteria as set out in the Certificate of Exemption **are able to declare themselves exempt** from sending the completed Annual Governance and Accountability Return to the external auditor for a limited assurance review **provided** the authority **completes**:
 - a) The **Certificate of Exemption**, page 3 and returns a copy of it to the external auditor **either** by email **or** by post (not both) **no later than 30 June 2025**. Failure to do so will result in reminder letter(s) for which the Authority will be charged £40 +VAT for each letter; and
 - b) The **Annual Governance and Accountability Return (Form 2)** which is made up of:
 - c) **Annual Internal Audit Report (page 4)** must be completed by the authority's internal auditor.
 - d) **Section 1 – Annual Governance Statement (page 5)** must be completed and approved by the authority.
 - e) **Section 2 – Accounting Statements (page 6)** must be completed and approved by the authority. **NOTE: Authorities certifying themselves as exempt SHOULD NOT send the completed Annual Governance and Accountability Return to the external auditor.**
3. The authority **must** approve Section 1 Annual Governance Statement **before** approving Section 2 Accounting Statements and both **must** be approved and published on the authority website/webpage **before 1 July 2025**.

Publication Requirements

Smaller authorities **must** publish various documents on a publicly available website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include:

- **Certificate of Exemption**, page 3
- **Annual Internal Audit Report 2024/25**, page 4
- **Section 1 – Annual Governance Statement 2024/25**, page 5
- **Section 2 – Accounting Statements 2024/25**, page 6
- Analysis of variances
- Bank reconciliation
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

Limited Assurance Review

Any smaller authority may request a limited assurance review. If so, the authority should not certify itself as exempt or complete the Certificate of Exemption. Instead it should complete Form 3 of the AGAR 2024/25 and return it to the external auditor together with the supporting documentation requested by the external auditor. The cost to the authority for the review will be **£210 +VAT**.

Provided that the authority certifies itself as exempt, and completes and publishes the documents listed under 'Publication Requirements', there is no requirement for the authority to have a review.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Form 2 of the Annual Governance and Accountability Return (AGAR) 2024/25, Sections 1 and 2

- An authority that wishes to declare itself exempt from the requirement for a limited assurance review must do so at a meeting of the authority after 31 March 2025. It should not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority **must** comply with the requirements of the Transparency Code for Smaller Authorities.
- The Certificate of Exemption must be returned to the external auditor no later than **30 June 2025**. Reminder letters will incur a charge of £40 +VAT for each letter.
- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR and the Certificate of Exemption. Proper Practices are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- Use the checklist provided below to review the AGAR for completeness at the meeting at which it is signed off.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- The authority must publish numerical and narrative explanations for significant variances in the accounting statements on **page 6**. Guidance is provided in the *Practitioners' Guide** which may assist.
- Make sure that the accounting statements add up and the balance carried forward from the previous year (Box 7 of 2024) equals the balance brought forward in the current year (Box 1 of 2025).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish, on the authority website/webpage, the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2025**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes been completed?		
	Have the dates set for the period for the exercise of public rights been published?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', is an explanation available for publication?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2025 been reconciled to Box 8?		
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? (<i>Local Councils only</i>)		

***Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices**, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Certificate of Exemption – AGAR 2024/25 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2025, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2025 and a completed Certificate of Exemption is submitted no later than **30 June 2025** notifying the external auditor.

ENTER NAME OF AUTHORITY

certifies that during the financial year 2024/25, the higher of the authority's total gross income for the year **or** total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2024/25:

ENTER AMOUNT £00,000

Total annual gross expenditure for the authority 2024/25:

ENTER AMOUNT £00,000

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority **is unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£210 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2021
- In relation to the preceding financial year (2023/24), the external auditor **has not**:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If the above statements apply and the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage* before 1 July 2025.

Signing this certificate confirms the authority will comply with the publication requirements.

Signed by the Responsible Financial Officer

Date

SIGNATURE REQUIRED

DD/MM/YYYY

I confirm that this Certificate of Exemption was approved by this authority on this date:

DD/MM/YYYY

Signed by Chair

Date

SIGNATURE REQUIRED

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Generic email address of Authority

ENTER AUTHORITY OWNED GENERIC EMAIL ADDRESS

Telephone number

TELEPHONE NUMBER

*Published web address

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2025. Reminder letters for late submission will incur a charge of £40 + VAT.

Annual Internal Audit Report 2024/25

ENTER NAME OF AUTHORITY

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2025, 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 2024/25 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 2023/24, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")</i>			
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 <i>(during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> .			
N. The authority has complied with the publication requirements for 2023/24 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .			

O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			

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

Name of person who carried out the internal audit

DD/MM/YYYY DD/MM/YYYY DD/MM/YYYY

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

DD/MM/YYYY

*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).

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

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 2025, that:

	Agreed		
	Yes	No	'Yes' means that this authority:
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>

*For any statement to which the response is 'no', an explanation must be published

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

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

Information required by the Transparency Code (not part of the Annual Governance Statement)

The authority website/webpage is up to date and the information required by the Transparency Code has been published.	Yes	No

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2024/25 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward			<i>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.</i>
2. (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs			<i>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.</i>
5. (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward			<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments			<i>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.</i>
9. Total fixed assets plus long term investments and assets			<i>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.</i>
10. Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)				<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
11b. Disclosure note re Trust funds (including charitable)				<i>The figures in the accounting statements above exclude any Trust transactions.</i>

I certify that for the year ended 31 March 2025 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

SIGNATURE REQUIRED

Date

DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Bank reconciliation – pro forma

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

Name of smaller authority: **Donyatt Parish Council**

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

Financial year ending 31 March 20xx

Prepared by (Name and Role): **Zannette Bougourd Clerk/RFO**

Date: **15/05/2025**

		£	£
Balance per bank statements as at 31/3/25			
Unity Trust Bank C/A	20510208	3,543.0	
Unity Trust Instant Access	20510211	3,706.8	
	account 3		
	account 4		
[add more accounts if necessary]	account 5		
	account 6		
	account 7		
	account 8		
			7,249.8
Petty cash float (if applicable)			-
Less: any unpresented cheques as at 31/3/xx (enter these as negative numbers)			
	item 1		
	item 2		
	item 3		
	item 4		
[add more lines if necessary]	item 5		
	item 6		
	item 7		
	item 8		
			-
Add: any un-banked cash as at 31/3/xx			
			-
Net balances as at 31/3/25 (Box 8)			<u>7,249.8</u>

Bank reconciliation – example

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree to Box 8 in the column headed “Year ending 31 March 20xx” in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis

Name of smaller authority: Donyatt Parish Council

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

Financial year ending 31 March 2025

Prepared by (Name and Role): Clerk/ RFO

Date: 15/05/2025

	£	£
Balance per bank statements as at 31/3/25		
e.g Current Account	3,544.00	
High Interest Account	3,707.00	
Building Society Premium Account	-	
		7,251.00
Petty cash float (if applicable)		-
Less: any unpresented cheques as at 31/3/25 (normally only current account)		
		0.00
		-
Net balances as at 31/3/xx (Box 8)		7,251.00

Explanation of variances – pro forma										
Name of smaller authority:		Donyatt Parish Council								
County area (local councils and		Somerset								
Insert figures from Section 2 of the AGAR in all Blue highlighted boxes										
<p>Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:</p> <ul style="list-style-type: none">variances of more than 15% between totals for individual boxes (except variances of less than £200);New from 2020/21 onwards: variances of £100,000 or more require explanation regardless of the % variation year on year;										

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

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

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

Please complete the highlighted boxes.

Name of smaller authority:

Donyatt Parish Council

County area (local councils and parish meetings only):

Somerset

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

		£	£
Box 7: Balances carried forward			7,251.00
Deduct: Debtors (enter these as negative numbers)			
	1		
	2		
	3		
		-	
Deduct: Payments made in advance (prepayments) (enter these as negative numbers)			
	1		
	2		
		-	
Total deductions			-
Add:			
Creditors (must not include community infrastructure levy (CIL) receipts)			
	1		
	2		
		-	
Add:			
Receipts in advance (must not include deferred grants/loans received)			
	1		
	2		
		-	
Total additions			-
Box 8: Total cash and short term investments			7,251.00

DONYATT PARISH COUNCIL

ASSETS

The Council holds freehold land as Custodian Trustees for Donyatt Village Hall. The title documents are kept by Humphries Kirk LLP, 17 Market Square, Crewkerne TA18 7 JU.

OTHER ASSETS DESCRIPTION	DATE PURCHASED	COST (ex. VAT)
Seat	May 1994	£174.25
Notice Board	May 2000	£206.00
Filing cabinet	March 2010.	£83.01
Grit Bins (2)	January 2011.	£195.00
Dog Bin	November 2011	£159.00
Defibrillator	January 2020	£2311.00
Speed Indicator Device	April 2024	£2340.00
Hedgecutter	January 2025	£65.00
Total Assets		£5534.00

There were no assets disposed of during the year

NOTE G

THE CLERK IS DESIGNATED AS THE RESPONSIBLE FINANCIAL OFFICER OF THE COUNCIL

THE PRESENT CLERK IS:

MRS ZANNETTE BOUGOURD

9 REDGATE PARK

CREWKERNE

TA187NL

May 15th 2025

Chairman:
Cllr D Light

RFO:
Z Bougourd

DONYATT PARISH FINANCIAL REGULATIONS 2025

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These Financial Regulations were adopted by the council at its meeting held on May 14th 2025.

1. General

- 1.1. These Financial Regulations govern the financial management of Donyatt Parish Council (the council) and may only be amended or varied by resolution of the council. They are one of the council's governing documents and shall be observed in conjunction with the council's Standing Orders.
- 1.2. Councillors are expected to follow these regulations and not to entice employees to breach them. Failure to follow these regulations brings the office of councillor into disrepute.
- 1.3. Wilful breach of these regulations by an employee may result in disciplinary proceedings.
- 1.4. In these Financial Regulations:
 - 'Accounts and Audit Regulations' means the regulations issued under Sections 32, 43(2) and 46 of the Local Audit and Accountability Act 2014, or any superseding legislation, and then in force, unless otherwise specified.
 - "Approve" refers to an online action, allowing an electronic transaction to take place.
 - "Authorise" refers to a decision by the council, or a committee or an officer, to allow something to happen.
 - 'Proper practices' means those set out in *The Practitioners' Guide*
 - *Practitioners' Guide* refers to the guide issued by the Joint Panel on Accountability and Governance (JPAG) and published by NALC in England or Governance and Accountability for Local Councils in Wales – A Practitioners Guide jointly published by One Voice Wales and the Society of Local Council Clerks in Wales.
 - 'Must' and **bold text** refer to a statutory obligation the council cannot change.
 - 'Shall' refers to a non-statutory instruction by the council to its members and staff.
- 1.5. The Clerk has been appointed as RFO and these regulations apply accordingly The RFO;
 - acts under the policy direction of the council;
 - administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;
 - determines on behalf of the council its accounting records and control systems;
 - ensures the accounting control systems are observed;
 - ensures the accounting records are kept up to date;
 - seeks economy, efficiency and effectiveness in the use of council resources; and
 - produces financial management information as required by the council.
- 1.6. **The council must not delegate any decision regarding:**
 - **setting the final budget or the precept (council tax requirement);**

- **the outcome of a review of the effectiveness of its internal controls**
- **approving accounting statements;**
- **approving an annual governance statement;**
- **borrowing;**
- **declaring eligibility for the General Power of Competence; and**
- **addressing recommendations from the internal or external auditors**

1.7. In addition, the council shall:

- determine and regularly review the bank mandate for all council bank accounts;
- authorise any grant or single commitment in excess of [£2,000];

2. Risk management and internal control

- 2.1. The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.**
- 2.2. The Clerk/RFO shall prepare, for approval by Donyatt Parish Council, a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.
- 2.3. When considering any new activity, the Clerk/RFO shall prepare a draft risk assessment including risk management proposals for consideration by the council.
- 2.4. At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.**
- 2.5. The accounting control systems determined by the RFO must include measures to:**
 - **ensure that risk is appropriately managed;**
 - **ensure the prompt, accurate recording of financial transactions;**
 - **prevent and detect inaccuracy or fraud; and**
 - **allow the reconstitution of any lost records;**
 - **identify the duties of officers dealing with transactions and**
 - **ensure division of responsibilities.**
- 2.6. At every meeting and at each financial year end, a member other than the Chair {or a cheque signatory} shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the council.
- 2.7. Regular back-up copies shall be made of the records on any council computer and stored either online or in a separate location from the computer. The council shall

put measures in place to ensure that the ability to access any council computer is not lost if an employee leaves or is incapacitated for any reason.

3. Accounts and audit

- 3.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations.
- 3.2. **The accounting records determined by the RFO must be sufficient to explain the council's transactions and to disclose its financial position with reasonably accuracy at any time. In particular, they must contain:**
 - **day-to-day entries of all sums of money received and expended by the council and the matters to which they relate;**
 - **a record of the assets and liabilities of the council;**
- 3.3. The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual Governance and Accountability Return.
- 3.4. The RFO shall complete and certify the annual Accounting Statements of the council contained in the Annual Governance and Accountability Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the RFO shall submit them (with any related documents) to the council, within the timescales required by the Accounts and Audit Regulations.
- 3.5. **The council must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices.**
- 3.6. **Any officer or member of the council must make available such documents and records as the internal or external auditor consider necessary for the purpose of the audit** and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary.
- 3.7. The internal auditor shall be appointed by Donyatt Parish Council [the council] and shall carry out their work to evaluate the effectiveness of the council's risk management, control and governance processes in accordance with proper practices specified in the Practitioners' Guide.
- 3.8. The council shall ensure that the internal auditor:
 - is competent and independent of the financial operations of the council;
 - reports to council in writing, or in person, on a regular basis with a minimum of one written report during each financial year;
 - can demonstrate competence, objectivity and independence, free from any actual or perceived conflicts of interest, including those arising from family relationships; and
 - has no involvement in the management or control of the council

3.9. Internal or external auditors may not under any circumstances:

- perform any operational duties for the council;
- initiate or approve accounting transactions;
- provide financial, legal or other advice including in relation to any future transactions; or
- direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.

3.10. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as described in The Practitioners Guide.

3.11. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts, including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and documents required by the Local Audit and Accountability Act 2014, or any superseding legislation, and the Accounts and Audit Regulations.

3.12. The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.

4. Budget and precept

4.1. **Before setting a precept, the council must calculate its [council tax (England)/budget (Wales)] requirement for each financial year by preparing and approving a budget, in accordance with The Local Government Finance Act 1992 or succeeding legislation.**

4.2. Budgets for salaries and wages, including employer contributions shall be reviewed by Donyatt Parish Council [the council] at least annually in November for the following financial year and the final version shall be evidenced by a hard copy schedule signed by the Clerk and the Chair of the Council .

4.3. No later than December each year, the RFO shall prepare a draft budget with detailed estimates of all receipts and payments/income and expenditure for the following financial year along with a forecast for the following three financial years, taking account of the lifespan of assets and cost implications of repair or replacement.

4.4. Unspent budgets for completed projects shall not be carried forward to a subsequent year. Unspent funds for partially completed projects may only be carried forward by placing them in an earmarked reserve with the formal approval of the full council.

4.5. The draft budget with three-year forecast, including any recommendations for the use or accumulation of reserves, shall be considered by the council.

4.6. Having considered the proposed budget and three-year] forecast, the council shall determine its council tax ~~England~~ requirement by setting a budget. The council

shall set a precept for this amount no later than the end of January or date advised by Somerset Council for the ensuing financial year.

- 4.7. **Any member with council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government Finance Act 1992 and must disclose at the start of the meeting that Section 106 applies to them.**
- 4.8. The RFO shall **issue the precept to the billing authority no later than the end of February or date advised by Somerset Council** and supply each member with a copy of the agreed annual budget.
- 4.9. The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.
- 4.10. Any addition to, or withdrawal from, any earmarked reserve shall be agreed by the council.

5. Procurement

- 5.1. **Members and officers are responsible for obtaining value for money at all times.** Any officer procuring goods, services or works should ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from several suppliers.
- 5.2. The RFO should verify the lawful nature of any proposed purchase before it is made and in the case of new or infrequent purchases, should ensure that the legal power being used is reported to the meeting at which the order is authorised and also recorded in the minutes.
- 5.3. Every contract shall comply with the council's Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency.
- 5.4. **For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The Procurement Act 2023 and The Procurement Regulations 2024 or any superseding legislation ("the Legislation"), must be followed in respect of the tendering, award and notification of that contract.**
- 5.5. Where the estimated value is below the Government threshold, the council shall (with the exception of items listed in paragraph 5.12) obtain prices as follows:
- 5.6. For contracts estimated to exceed £60,000 including VAT, the Clerk shall {seek formal tenders from at least [three] suppliers agreed by Donyatt Parish Council [the council]} Tenders shall be invited in accordance with Appendix 1.
- 5.7. **For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation regarding the publication of invitations and notices.**
- 5.8. For contracts greater than £3,000 excluding VAT the Clerk/RFO shall seek at least [2] fixed-price quotes;
- 5.9. where the value is between £500 and £3,000 excluding VAT, the Clerk/RFO shall try to obtain 2 estimates {which might include evidence of online prices, or recent prices from regular suppliers.}

5.10. For smaller purchases, the clerk/RFO shall seek to achieve value for money.

5.11. **Contracts must not be split to avoid compliance with these rules.**

5.12. The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (iv) below:

- i. specialist services, such as legal professionals acting in disputes;
- ii. repairs to, or parts for, existing machinery or equipment;
- iii. works, goods or services that constitute an extension of an existing contract;
- iv. goods or services that are only available from one supplier or are sold at a fixed price.

5.13. When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a recommendation to the council {or relevant committee}. Avoidance of competition is not a valid reason.

5.14. The council shall not be obliged to accept the lowest or any tender, quote or estimate.

5.15. Individual purchases within an agreed budget for that type of expenditure may be authorised by:

- The Clerk/RFO, under delegated authority, for any items below £500 excluding VAT.
- the Clerk/RFO, in consultation with the Chair of the Council for any items below £2,000 excluding VAT.

Such authorisation must be supported by a minute (in the case of council or committee decisions) or other auditable evidence trail.

5.16. No individual member, or informal group of members may issue an official order {unless instructed to do so in advance by a resolution of the council} or make any contract on behalf of the council.

5.17. No expenditure may be authorised that will exceed the budget for that type of expenditure other than by resolution of the council except in an emergency.

5.18. In cases of serious risk to the delivery of council services or to public safety on council premises, the clerk may authorise expenditure of up to £2,000 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible and to Donyatt Parish Council [the council] as soon as practicable thereafter.

5.19. No expenditure shall be authorised, no contract entered into or tender accepted in relation to any major project, unless Donyatt Parish Council [the council] is satisfied that the necessary funds are available and that where a loan is required, Government borrowing approval has been obtained first.

5.20. An official order or letter shall be issued for all work, goods and services {above £500 excluding VAT unless a formal contract is to be prepared or an official order

would be inappropriate. Copies of orders shall be retained, along with evidence of receipt of goods.

5.21. Any ordering system can be misused and access to them shall be controlled by the Clerk/RFO.

6. Banking and payments

- 6.1. The council's banking arrangements, including the bank mandate, shall be made by the RFO and authorised by the council; banking arrangements shall not be delegated to a committee. The council has resolved to bank with Unity Trust Bank. The arrangements shall be reviewed annually for security and efficiency.
- 6.2. The council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. Wherever possible, more than one person should be involved in any payment, for example by dual online authorisation or dual cheque signing. Even where a purchase has been authorised, the payment must also be authorised and only authorised payments shall be approved or signed to allow the funds to leave the council's bank.
- 6.3. All invoices for payment should be examined for arithmetical accuracy, analysed to the appropriate expenditure heading and verified to confirm that the work, goods or services were received, checked and represent expenditure previously authorised by the council before being certified by the Clerk/ RFO]. {Where the certification of invoices is done as a batch, this shall include a statement by the RFO that all invoices listed have been 'examined, verified and certified' by the RFO}.
- 6.4. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of employment) may be summarised to avoid disclosing any personal information.
- 6.5. All payments shall be made by online banking, in accordance with a resolution of the council unless Donyatt Parish Council [the council] resolves to use a different payment method.
- 6.6. For each financial year the Clerk/RFO may draw up a schedule of regular payments due in relation to a continuing contract or obligation (such as Salaries, PAYE, National Insurance, pension contributions, rent, rates, regular maintenance contracts and similar items), which the council may authorise in advance for the year.
- 6.7. A copy of this schedule of regular payments shall be signed by two members on each and every occasion when payment is made - to reduce the risk of duplicate payments.
- 6.8. A list of such payments shall be reported to the next appropriate meeting of the council for information only.
- 6.9. The Clerk/ RFO shall have delegated authority to authorise payments only in the following circumstances:
 - i. any payments of up to £500 excluding VAT, within an agreed budget.

- ii. payments of up to £2,000 excluding VAT in cases of serious risk to the delivery of council services or to public safety on council premises.
 - iii. any payment necessary to avoid a charge under the Late Payment of Commercial Debts (Interest) Act 1998 or to comply with contractual terms, where the due date for payment is before the next scheduled meeting of [the council], where the Clerk/RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council.
 - iv. Fund transfers within the councils banking arrangements up to the sum of £10,000, provided that a list of such payments shall be submitted to the next appropriate meeting of Donyatt Parish Council..
- 6.10. The Clerk/RFO shall present a schedule of payments requiring authorisation, forming part of the agenda for the meeting, together with the relevant invoices, to the council.. The council shall review the schedule for compliance and, having satisfied itself, shall authorise payment by resolution. The authorised schedule shall be initialled immediately below the last item by the person chairing the meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of that meeting.

7. Electronic payments

- 7.1. Where internet banking arrangements are made with any bank, the Clerk/RFO shall be appointed as the Service Administrator. The bank mandate agreed by the council shall identify a number of councillors who will be authorised to approve transactions on those accounts and a minimum of two people will be involved in any online approval process. The Clerk/RFO may be an authorised signatory, but no signatory should be involved in approving any payment to themselves.
- 7.2. All authorised signatories shall have access to view the council's bank accounts online.
- 7.3. No employee or councillor shall disclose any PIN or password, relevant to the council or its banking, to anyone not authorised in writing by the council or a duly delegated committee.
- 7.4. The Service Administrator shall set up all items due for payment online. A list of payments for approval, together with copies of the relevant invoices, shall be sent by email to two authorised signatories.
- 7.5. In the prolonged absence of the Service Administrator the Chairman shall set up any payments due before the return of the Service Administrator.
- 7.6. Two councillors who are authorised signatories shall check the payment details against the invoices before approving each payment using the online banking system.
- 7.7. Evidence shall be retained showing which members approved the payment online {and a printout of the transaction confirming that the payment has been made shall be appended to the invoice for audit purposes}.

- 7.8. A full list of all payments made in a month shall be provided to the next Donyatt Parish Council meeting and appended to the minutes.
- 7.9. With the approval of Donyatt Parish Council [the council] in each case, regular payments (such as gas, electricity, telephone, broadband, water, National Non-Domestic Rates, refuse collection, pension contributions and HMRC payments) may be made by variable direct debit, provided that the instructions are approved online by two authorised members. The approval of the use of each variable direct debit shall be reviewed by [the council] at least every two years.
- 7.10. Payment may be made by BACS or CHAPS by resolution of Donyatt Parish Council [the council] provided that each payment is approved online by two authorised bank signatories, evidence is retained and any payments are reported to [the council] at the next meeting. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.
- 7.11. If thought appropriate by the council, regular payments of fixed sums may be made by banker's standing order, provided that the instructions are approved online by two members, evidence of this is retained and any payments are reported to council when made. The approval of the use of a banker's standing order shall be reviewed by Donyatt Parish Council [the council] at least every two years.
- 7.12. Account details for suppliers may only be changed upon written notification by the supplier verified by the Clerk/RFO and a member. This is a potential area for fraud and the individuals involved should ensure that any change is genuine. Data held should be checked with suppliers every two years.
- 7.13. Members and officers shall ensure that any computer used for the council's financial business has adequate security, with anti-virus, anti-spyware and firewall software installed and regularly updated.
- 7.14. Remembered password facilities {other than secure password stores requiring separate identity verification} should not be used on any computer used for council banking.

8. Cheque payments

- 8.1. Cheques or orders for payment in accordance with a resolution or delegated decision shall be signed by two members and countersigned by the Clerk/RFO.
- 8.2. A signatory having a family or business relationship with the beneficiary of a payment shall not, under normal circumstances, be a signatory to that payment.
- 8.3. To indicate agreement of the details on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall also initial the cheque counterfoil and invoice.
- 8.4. {Cheques or orders for payment shall not normally be presented for signature other than at, or immediately before or after a council meeting}. Any signatures obtained away from council meetings shall be reported to the council at the next convenient meeting.

9. Payment cards

- 9.1. Any Debit Card issued for use will be specifically restricted to the Clerk/RFO and will also be restricted to a single transaction maximum value of £500 unless authorised by council in writing before any order is placed.
- 9.2.].
- 9.3. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk/ RFO and any balance shall be paid in full each month.
- 9.4. Personal credit or debit cards of members or staff shall not be used except for expenses of up to £250 including VAT, incurred in accordance with council policy.

10. Payment of salaries and allowances

- 10.1. **As an employer, the council must make arrangements to comply with the statutory requirements of PAYE legislation.**
- 10.2. **Councillors allowances (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment.**
- 10.3. Salary rates shall be in accordance with NALC payscales and agreed by the council, or a duly delegated committee. No changes shall be made to any employee's gross pay, emoluments, or terms and conditions of employment without the prior consent of the council..or relevant committee.
- 10.4. Payment of salaries shall be made, after deduction of tax, national insurance, pension contributions and any similar statutory or discretionary deductions, on the dates stipulated in employment contracts.
- 10.5. Deductions from salary shall be paid to the relevant bodies within the required timescales, provided that each payment is reported, as set out in these regulations above.
- 10.6. Each payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a payroll control account or other separate confidential record, with the total of such payments each calendar month reported in the cashbook.
- 10.7. Any termination payments shall be supported by a report to the council, setting out a clear business case. Termination payments shall only be authorised by the full council.
- 10.8. Before employing interim staff, the council must consider a full business case.

11. Loans and investments

- 11.1. Any application for Government approval to borrow money and subsequent arrangements for a loan must be authorised by the full council and recorded in the minutes. All borrowing shall be in the name of the council, after obtaining any necessary approval.
- 11.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State (such as Hire Purchase, Leasing of tangible assets or loans to be repaid within the financial year) must be authorised by the full council, following a written report on the value for money of the proposed transaction.

- 11.3. The council shall consider the requirement for an Investment Strategy and Policy in accordance with Statutory Guidance on Local Government Investments, which must be written in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.
- 11.4. All investment of money under the control of the council shall be in the name of the council.
- 11.5. All investment certificates and other documents relating thereto shall be retained in the custody of the Clerk/RFO.
- 11.6. Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, shall be made in accordance with these regulations.

12. Income

- 12.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the Clerk/RFO.
- 12.2. The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the Clerk. The Clerk/RFO shall be responsible for the collection of all amounts due to the council.
- 12.3. Any sums found to be irrecoverable and any bad debts shall be reported to the council by the Clerk/ RFO and shall be written off in the year. The council's approval shall be shown in the accounting records.
- 12.4. All sums received on behalf of the council shall be deposited intact with the council's bankers, with such frequency as the Clerk/RFO considers necessary. The origin of each receipt shall clearly be recorded on the paying-in slip or other record.
- 12.5. Personal cheques shall not be cashed out of money held on behalf of the council.
- 12.6. The Clerk/RFO shall ensure that VAT is correctly recorded in the council's accounting software and that any repayment claim under section 33 of the VAT Act 1994 shall be made {quarterly where the claim exceeds [£100] and} at least annually at the end of the financial year.}
- 12.7. {Where significant sums of cash are regularly received by the council, the Clerk/RFO shall ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control record such as ticket issues, and that appropriate care is taken for the security and safety of individuals banking such cash.}
- 12.8. {Any income that is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the council (to meet expenditure already incurred by the authority) will be given by the Managing Trustees of the charity meeting separately from any council meeting.}

13. Payments under contracts for building or other construction works

- 13.1. Where contracts provide for payment by instalments the Clerk/RFO shall maintain a record of all such payments, which shall be made within the time specified in the contract based on signed certificates from the architect or other consultant engaged to supervise the works.
- 13.2. Any variation of, addition to or omission from a contract must be authorised by the Clerk/RFO to the contractor in writing, with the council being informed where the final cost is likely to exceed the contract sum by 5% or more, or likely to exceed the budget available.

14. Stores and equipment

- 14.1. {[The officer in charge of each section] shall be responsible for the care and custody of stores and equipment [in that section].}
- 14.2. Delivery notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.
- 14.3. {Stocks shall be kept at the minimum levels consistent with operational requirements.}
- 14.4. {The Clerk/RFO shall be responsible for periodic checks of stocks and stores, at least annually.}

15. Assets, properties and estates

- 15.1. The Clerk shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the council.
- 15.2. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date, with a record of all properties held by the council, their location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held, in accordance with Accounts and Audit Regulations.
- 15.3. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.
- 15.4. No interest in land shall be purchased or otherwise acquired, sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a written report shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate where required by law).
- 15.5. No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, except where the estimated value of any one item does not exceed £500. In each case a written report shall be provided to council with a full business case.

16. Insurance

- 16.1. The Clerk/RFO shall keep a record of all insurances effected by the council and the property and risks covered, reviewing these annually before the renewal date in conjunction with the council's review of risk management.
- 16.2. The Clerk/RFO shall be notified of any loss, liability, damage or event likely to lead to a claim, and shall report these to Donyatt Parish Council [the council] at the next available meeting. The Clerk/RFO shall negotiate all claims on the council's insurers..
- 16.3. All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined annually by the council, or duly delegated committee.

17. Suspension and revision of Financial Regulations

- 17.1. The council shall review these Financial Regulations annually and following any change of clerk or RFO. The Clerk/RFO shall monitor changes in legislation or proper practices and advise the council of any need to amend these Financial Regulations.
- 17.2. The council may, by resolution duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations, provided that reasons for the suspension are recorded and that an assessment of the risks arising has been presented to all members. Suspension does not disapply any legislation or permit the council to act unlawfully.
- 17.3. The council may temporarily amend these Financial Regulations by a duly notified resolution, to cope with periods of absence, local government reorganisation, national restrictions or other exceptional circumstances.

Appendix 1 - Tender process

- 1) Any invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases.
- 2) The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post, unless an electronic tendering process has been agreed by the council.
- 3) Where a postal process is used, each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract. All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of council.
- 4) Where an electronic tendering process is used, the council shall use a specific email address that will be monitored to ensure that nobody accesses any tender before the expiry of the deadline for submission.
- 5) Any invitation to tender issued under this regulation shall be subject to Standing Order [insert reference of the council's relevant standing order] and shall refer to the terms of the Bribery Act 2010.
- 6) Where the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.

DONYATT PARISH COUNCIL
RISK ASSESSMENT
Approved 14th May 2025

			Key: H/M/L High, Medium or Low
ADOPTED	15th May 2025		
TOPIC	RISK IDENTIFIED	H/M/L	MANAGEMENT OF RISK
FINANCE			
Internal Audit	The Council not carrying out an Internal Audit as legally required. The appointment of the Internal Auditor must be a competent person to carry out an internal audit and independent from the council	M	The Council has appointed an appropriate, independent IA with clear terms and conditions together with an audit plan. Checks will be carried out at least once in the financial year
Invoices	Cheque payable is wrong amount. Cheque payable to wrong party. Cheque signed and left blank	L	Two members of the Council however one member only can sign if two signature members are not present at a meeting . A Cllr required to initial invoice and cheque stubs. Blank cheques are never signed. The Clerk retains the cheque
Bank Statements	The Financial bi monthly report is not a true statement of the funds in the bank	L	The report reconciles to the most recent bank statements. A Cllr checks the statements against the corresponding financial report. Bank statements are signed by Cllr. Internal Audit check
Compliance with Customs and Excise Regulations	VAT not claimed	L	VAT is claimed at least once a year if over £10. Internal Audit check
Salaries	Incorrect hours paid. Fictitious employee	L	Members check bi-monthly schedule of cheques. Internal Audit check. Clerk paid by SO
Reimbursements	Wrong amount claimed by Clerk or Councillors	L	Till receipts submitted. Members check bi-monthly schedule of cheques. Internals Audit check. No petty cash.
Compliance with Inland Revenue regulations	Compliance with Real Time Information	H	The Clerk submits RTI every month. Payment made by SO, Clerk completes submission & payslip

DONYATT PARISH COUNCIL
RISK ASSESSMENT
Approved 14th May 2025

Pensions	Council not carrying out compliance with Auto Enrolment	M	Declaration of Compliance and Pensions Regulator updated 27.09.24. Copy on file. Chairman and Internal Auditor to check the confirmation from the Pensions Regulator
Budgets	The Council has not allowed sufficient allocation of money to run its business for the forthcoming year	M	The budget is set in January outlining estimated expenditure and income for the next financial year. A provision for contingency. General reserve at least 1/3rd of total expenditure for one year. Actual income & expenditure is checked on a regular basis. Internal Audit check
Elections	Insufficient provision for a contested election	L	Reserve of £500
Borrowing	Complying with borrowing restrictions	L	A parish council may borrow funds but will normally require the formal written approval of the Secretary of State
ASSETS			
Asset Register	No list of assets. Loss or damage to assets Insufficient Insurance	M	A list of Assets maintained. Asset checked yearly and noted of any further action required. Insurance cover reviewed yearly. Internal Audit check
LIABILITIES			
Liability	Ensuring activities are with legal powers	L	Clerk clarifies legal position on any new proposal. Legal advice be sought if necessary. Internal Audit check

DONYATT PARISH COUNCIL
RISK ASSESSMENT
Approved 14th May 2025

Liability	Proper and timely reporting via the Minutes	L	Draft minutes are produced within a month of a meeting and are posted on the web site. Minutes are approved at the next meeting
Liability	Risk to third party, property or individuals	M	Public Liability Insurance cover
Employment Liability	Compliance with Employment Law. Compliance with Pension obligations	M	All employees have Contracts of Employment. Training programme for Proper Officer/Cllrs via membership to SALC and SLCC.
Data Protection	Fined by the Data Protection Agency for not registering as required by law. Uncontrolled data	M	Registered with the Data Protection Agency. Council has adopted a Publication Scheme. The Council has GDPR policies in place and certificate on file.
OTHER RISKS			
Financial Regulations and Standing Orders	Not carrying out good practice as recommended by NALC	L	Adoption of Financial Regulations and Standing Orders as recommended by NALC
Urgent expenditure	Expenditure on items, i.e. repairs, that can not wait for approval at the next available council meeting	L	The Clerk in consultation with the Chairman has delegated powers to authorise payment of up to £500
Cllrs/Clerk site visits	Cllrs, Clerk could be in danger of not being seen by vehicles, cyclists and horse riders especially on highways	M	Use of high visibility waistcoats to wear when on footpath highways/footpath activities and planning site visits
Proper Document Control	Security of documents and storage	M	Paper documents are filed in a filing cabinet and Council's legal and leases are with the Council's solitors. Data storage are stored to comply with the Data Protraction Act. Regular back-ups with electronic records

DONYATT PARISH COUNCIL
RISK ASSESSMENT
Approved 14th May 2025

Councillor Propriety	Compliance with regulations on Register of interests, gifts and hospitality	M	Clerk to ensure that Register of Interests are completed by 28 days. Copies are sent to SSDC and web sites. Councillors have a copy of the Council's Code of Conduct which outline their responsibilities in regard to gifts and hospitality. Declaration of Interest in an agenda item at every Council meeting
National Epidemic or Global Pandemic.	The Council is unable to meet or to exercise its normal local government and parish functions for any reason associated with the epidemic or pandemic.	M	For Business Continuity: To implement (or review) a scheme of delegation. This would allow the clerk to make certain decisions, in consultation with Cllrs for the council, which would be especially important if the council were unable to hold meetings due to COVID-19 risks. In reviewing/adopting a scheme of delegation the council should ensure there is clarity around which decisions are delegated and which are not, for how long the scheme of delegation is in place, and when the scheme of the delegation will end or be reviewed.

RISK MANAGEMENT STRATEGY/POLICY

May 2025

1. Introduction

1.1 This document forms Donyatt's Parish Council's Risk Strategy. It sets out:

Management

- What risk management is;
- Why the Council needs a risk management strategy;
- The Council's philosophy on risk management;
- The risk management process;
- Roles and responsibilities;
- Future monitoring.

1.2 The objectives of this strategy are to:

- Further develop risk management and raise its profile across the Council;
- Integrate risk management into the culture of the organisation;
- Embed risk management through the ownership and management of risk as part of all decision making processes; and
- Manage risk in accordance with best practice.

2. What Risk Management is

2.1 *'Risk is the threat that an event or action will adversely affect an organisation's ability to achieve its objectives and to successfully execute its strategies. Risk management is the process by which risks are identified, evaluated and controlled. It is a key element of the framework of governance together with community focus, structures and processes, standards of conduct and service delivery arrangements.'* Audit Commission, Worth the Risk: Improving Risk Management in Local Government, (2001: 5)

2.2 Risk management is an essential feature of good governance. An organisation that manages risk well is more likely to achieve its objectives. It is vital to recognise that risk management is not simply about health and safety, but applies to all aspects of the Council's work.

- 2.3 Risks can be classified into various types but it is important to recognise that for all categories the direct financial losses may have less impact than the indirect costs such as disruption of normal working. The examples below are not exhaustive:

Strategic Risk – Long-term adverse impacts from poor decision-making or poor implementation. Risks damage to the reputation of the Council, loss of public confidence, in a worst case scenario Government intervention.

Compliance Risk – Failure to comply with legislation, laid down procedures or the lack of documentation to prove compliance. Risks exposure to prosecution, judicial review, employment tribunals and the inability to enforce contracts.

Financial Risk – Fraud and corruption, waste, excess demand for services, bad debts. Risk of additional audit investigation, objection to accounts, reduced service delivery, dramatically increased Council Tax levels/impact on Council reserves.

Operating Risk – Failure to deliver services effectively, malfunctioning equipment, hazards to service users, the general public or staff, damage to property. Risk of insurance claims, higher insurance premiums, lengthy recovery processes.

- 2.4 These risks can be broken down further into specific areas which could impact on the achievement of the Council's strategic objectives and day-to-day delivery of services:

Political – Those associated with the failure to deliver local, regional or national policy;

Financial – Those affecting the ability of the Council to meet its financial commitments; failure of major projects; internal and external audit requirements; failure to prioritise and allocate resources effectively; poor contract management; initiative overload;

Social – Those relating to the effects of changes in demographic, residential, or socio-economic trends on the Council's ability to deliver its strategic priorities;

Technological – Those associated with the capacity of the Council to deal with the pace/scale of technological change, or its ability to use technology to address changing demands. This includes the consequences of internal failures on the Council's ability to deliver its objectives;

Legal – The ability of the Council to meet legislative demands affecting breaches of legislation (UK & EU);

Environmental – Those relating to the environmental consequences of progressing the Council's objectives in terms of energy-efficiency, pollution, recycling, emissions etc;

Partnership/Contractual – Those associated with the failure of partners/contractors to deliver services to an agreed cost and specification and similarly failure of the Council to deliver services to an agreed cost and specification; compliance with procurement policies (internal/external); ensuring open and fair competition;

Human Resources – Those associated with the professional competence of staff; training and development; over-reliance on key personnel; ineffective project management; recruitment and selection issues;

Organisational – Those associated with the review of services and delivering continuous improvement;

Health & Safety/Physical – Those related to fire, safety, accident prevention and health & safety which pose a risk to both staff and the public; safeguarding and accounting of physical assets;

Reputational – Those associated with the changing needs of customers and the electorate; ensuring appropriate consultation; avoiding poor public and media relations.

Not all of these risks are insurable and for some the premiums may not be cost effective. Even where insurance is available, a monetary consideration might not be an adequate recompense. The emphasis should always be on eliminating or reducing risk before costly steps to transfer risk to another party are considered.

- 2.5 Risk is not restricted to potential threats but can be connected with missed opportunities. Good risk management can facilitate proactive, rather than merely defensive responses. Measures to manage adverse risks are likely to help with managing positive ones.

3. Why the Council needs a Risk Management Strategy

- 3.1 Risk management will strengthen the ability of the Council to achieve its objectives and enhance the value of services provided.

- 3.2 The Risk Management Strategy will help to ensure that all Committees and

service areas have an understanding of risk and that the Council adopts

a uniform approach to identifying and prioritising risks. This should in turn lead to conscious choices as to the most appropriate method of dealing with each risk, be it elimination, reduction, transfer or acceptance.

- 3.3 Strategic risk management is an important element in demonstrating continuous service improvement.
- 3.4 There is a requirement under the Accounts and Audit Regulations 2015 to establish and maintain a systematic strategy, framework and process for managing risk.

4. Risk Management Policy Statement

Ash Parish Council recognises that it has a responsibility to manage risks effectively in order to protect its employees, assets, liabilities and community against potential losses, to minimise uncertainty in achieving its aims and objectives and to maximise the opportunities to achieve its vision.

The Council is aware that some risks can never be eliminated fully and it has in place a strategy that provides a structured, systematic and focussed approach to managing risk.

Risk management is an integral part of the Council's management processes.

5. Implementing the Strategy

5.1 Risk Control

Risk control is the process of taking action to minimise the likelihood of the risk event occurring and/or reducing the severity of the consequences should it occur. Typically, risk control requires the identification and implementation of revised operating procedures, but in exceptional cases more drastic action may be required to reduce the risk to an acceptable level.

Options for control include:

Elimination – The circumstances from which the risk arises are removed so that the risk no longer exists;

Reduction – Loss control measures are implemented to reduce the impact/likelihood of the risk occurring;

Transfer – The financial impact is passed to others e.g. by revising contractual terms;

Sharing – The risk is shared with another party;

Insuring – Insure against some or all of the risk to mitigate financial impact;
and

Acceptance – Documenting a conscious decision after assessment of areas where the Council accepts or tolerates risk.

5.2 Risk Register

The Strategic Risk Register (*Appendix A*) will be regularly refined and updated as part of this Risk Management Strategy.

5.3 Risk Monitoring

The risk management process does not finish with putting risk control procedures in place. Their effectiveness in controlling risk must be monitored and reviewed. It is also important to assess whether the nature of any risk has changed over time. The Risk Management Plan will be reviewed at least annually by the Full Council.

The information generated from applying the risk management process will help to ensure that risks can be avoided or minimised in the future. It will also inform judgements on the nature and extent of insurance cover and the balance to be reached between self-insurance and external protection.

5.4 Risk Management System

Risk Identification – Identifying and understanding the hazards and risks facing the Council is crucial if informed decisions are to be made about policies or service delivery methods. The risks associated with these decisions can then be effectively managed.

Risk Analysis – Once risks have been identified they need to be systematically and accurately assessed using proven techniques. Analysis should make full use of any available data on the potential frequency of

events and their consequences. If a risk is seen to be unacceptable, then steps need to be taken to control or respond to the risk.

Risk Prioritisation - An assessment should be undertaken of the impact and likelihood of risks occurring, with impact and likelihood being scored Negligible (1), Low (2), Medium (3) and High (4).

		Impact			
		Negligible (1)	Low (2)	Medium (3)	High (4)
Likelihood	High (4)	4	8	12	16
	Medium (3)	3	6	9	12
	Low (2)	2	4	6	8
	Negligible (1)	1	2	3	4

The scores for impact and likelihood are scored as above. Risks scoring 12 and above will be subject to detailed consideration and preparation of a contingency/action plan to appropriately control the risk.

6. Roles and Responsibilities

6.1 It is important that risk management becomes embedded into the everyday culture and performance management process of the Council. The roles and responsibilities set out below, are designed to ensure that risk is managed effectively right across the Council and its operations, and responsibility for risk is located in the right place. The process must be driven from the top but must also involve staff throughout the organisation.

6.2 **Councillors** – Risk management is seen as a key part of Councillors' stewardship role and there is an expectation that Councillors will lead and monitor the approach adopted, including:

- i) Approval of the Risk Management Strategy;
- ii) Analysis of key risks in reports on major projects, ensuring that all future projects and services undertaken are adequately risk managed;
- iii) Consideration, and if appropriate, endorsement of the Annual Governance Statement; and
- iv) Assessment of risks whilst setting the budget, including any bids for resources to tackle specific issues.

6.3 **Employees** – will undertake their job within risk management guidelines ensuring that their skills, experience and knowledge are used effectively. All employees will maintain an awareness of the impact and costs of risks and

how to feed information into the formal process. They will work to control risks or threats within their roles, monitor progress and report on task related risks to the Parish Council.

6.4 Council Chairperson– will act as the lead officer on risk management, assisted by the Parish Clerk, and be responsible for overseeing the implementation of the Risk Management Strategy. The Chairperson will:

- i) Provide advice as to the legality of policy and service delivery options;
- ii) Provide advice on the implications for service areas of the Council's strategic aims and objectives;
- iii) Update the Council on the implications of new or revised legislation;
- iv) Assist in handling any litigation claims;
- v) In consultation with the Council's external advisors as necessary, provide advice on any human resource issues relating to strategic policy options or the risks associated with operational decisions and assist in handling cases of work related illness or injury;
- vi) In consultation with the Council's external advisors as necessary, advise on any health and safety implications of the chosen or proposed arrangements for service delivery;
- vii) Assess and implement the Council's insurance requirements;
- viii) Assess the financial implications of strategic policy options;
- ix) Provide advice on budgetary planning and control;
- x) Ensure that the financial information systems and processes allow effective budgetary control;
- xi) Ensure the Council's Risk Register is maintained;
- xii) Effectively manage the Council's investment and loan portfolio.

6.5 **Role of Internal Audit** – Internal Audit provides an important scrutiny role by carrying out audits to provide independent assurance to the Council that the necessary risk management systems are in place and all significant business risks are being managed effectively.

Internal Audit assists the Council in identifying both its financial and operational risks and seeks to assist the Council in developing and implementing proper arrangements to manage them, including adequate and effective systems of internal control to reduce or eliminate the likelihood of errors or fraud.

Internal Audit reports, and any recommendations contained within, will help to shape the Annual Governance Statement.

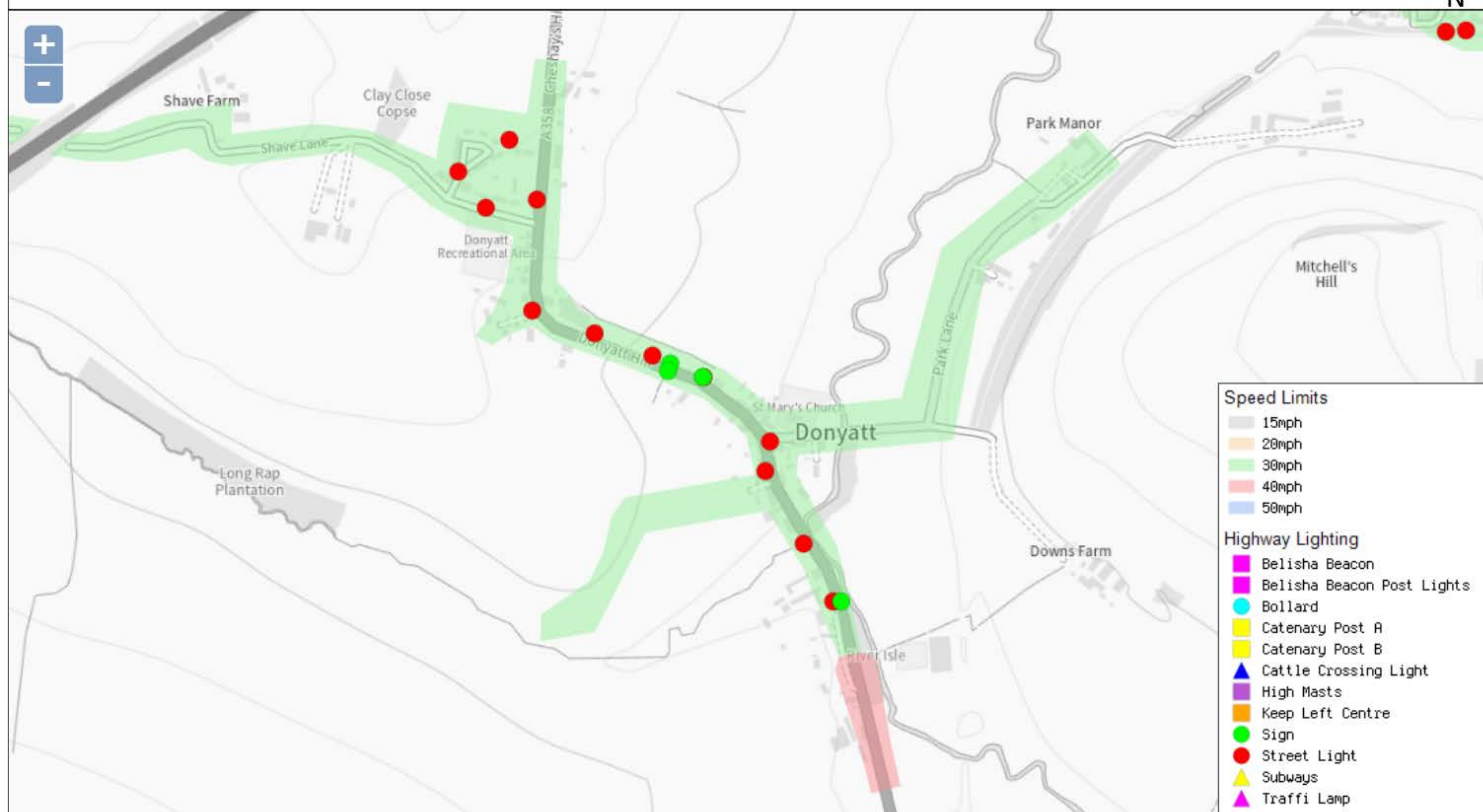
- 6.6 **Parish Council** – Review and future development of the Risk Management Policy and Strategy will be overseen by the Full Council.
- 6.7 **Training** – The aim will be to ensure that both Staff and Councillors have the skills necessary to identify, evaluate and control the risks associated with the services they provide. Risk Management training and development will be provided through a range of methods such as workshops, literature and in-house service familiarisation.
- 6.8 In addition to the roles and responsibilities set out above, the Council is keen to promote an environment within which individuals and groups are encouraged to report adverse incidents promptly and openly.

7. Future Monitoring

- 7.1 **Review of Risk Management Strategy** – This Strategy will be reviewed annually by the Full Council.

8. Conclusion

The adoption of a sound risk management approach should achieve many benefits for the Council. It will assist in demonstrating that the Council is committed to continuous service improvement and effective corporate governance.



Donyatt Parish Council (DPC) - Chairman's Report for Financial Year 2024/2025

In my second full year as Chairman and with an excellent team around me, 2024/25 has been another year during which we have achieved much of what we set out to do - and more.

Our key objectives for the year were as follows:

1. Sort out the long-standing problems with NatWest Bank, which ultimately meant moving to another bank which was more understanding of Parish Councils' needs.
2. Install one, preferably two, Speed Indicator Devices (SIDs) in the village to reduce speeding through Donyatt.
3. Work in collaboration with Ilminster Town Council to achieve a 40 m.p.h. limit through Sea.
4. Update our DPC website.
5. Maintain the pressure on Somerset County Highways to alleviate the flooding at Stibbear Lane.
6. Work with 15 other parishes to oppose the proposed dual-carriageway on the Southfields roundabout to Taunton section of the A358.
7. Organise a village event to mark the 80th anniversary of V.E. Day .
8. Continue to work with local pressure groups to influence the outcome of Persimmons' proposal to build a new development off Canal Way, Ilminster and to limit the effect on Donyatt Parish.

I am pleased to report that all of these objectives have been achieved during the year, plus a number of others which presented themselves as issues / opportunities during the year. I will cover these later.

We have now moved to Unity Bank, which offers us online banking, this means we no longer have to write cheques for everything, which was a real pain in the proverbial, plus trying to contact NatWest was even worse.

I wish to thank Zannette, our Clerk, for her dogged determination and forbearance in fighting what was a considerable battle against the intransigence and bureaucracy of Natwest to sort this out.

In response to our Residents Survey, which we carried out last year, we have purchased not one but two SIDs, one in July 2024 and one in March 2025. These have been sited at each end of the village and one only has to stand near them for a while to see the impact in reducing speed. I would like to thank Cllr. Attlesey (Jimmy) and his work-team for installing these and also Jimmy and Cllr. Steve Payne for downloading and monitoring the data from the SIDs.

The 40 mph speed limit through Sea has now been sanctioned by Somerset County Traffic Management & Road Safety, we are awaiting the installation of the new signage as I write. My thanks for achieving this result goes to Cllr. Julia Mc. Kenzie, who has worked tirelessly over the last couple of years and more to achieve this result, she has liaised with Ilminster Town Council, the residents of Sea and County Traffic Management and has overcome many obstacles to get to this result.

Our Clerk Zannette has been working flat-out to get our website up to date and compliant with all regulatory requirements, I know I speak on behalf of all DPC Councillors and Donyatt residents when I say a big 'Thank You' to her for sorting this out.

Towards the end of the 2024 calendar year, Somerset County Highways finally came up with a plan to sort out the flooding at Stibbear Lane, of which we have a copy. Work was meant to be started in January 2025 (not the cleverest time of the year) but due to extreme wet weather, this was postponed to a later date.

I am informed that Kier, on behalf of Somerset Council will start the work when conditions allow.

I am pleased to report that after many meetings and much pressure from many local parishes on Highways England, the plan to dual-carriageway the A358 from Ilminster to Taunton were finally axed. Common sense does sometimes prevail!

DPC organised a D-Day 80th Anniversary event , on the Recreation Field, in June '24. This was planned and organised by Cllr. Kay Light who did an excellent job in pulling together all the elements required to achieve a successful event, which was attended by around 90 people and included a 'tug o' war' which proved very popular. My thanks to her for her sterling work on this project.

I continue to sit on the Ilminster pressure group which aims to influence and limit the excesses of Persimmons in their proposed housing development off Canal Way. My input is to limit the effects on our Parish boundary, which forms the southern edge of the site and to protect the integrity of the Cycleway which runs past the development. I have secured an £80K commitment from Persimmons to fund maintenance of the Cycleway from Ilminster to Chard.

Throughout the year, all 19 footpaths in the parish were maintained in good order, the Parish Path Liaison Officer (me) would like to thank those members of the Parish Council and the members of the public who were able to help with this task.

Also the section of the National Cycleway which runs through our parish, was maintained in good order, any fallen trees were quickly removed and only heavy flooding prevented us from keeping it open for 365 days.

As mentioned earlier, there have been a number of things that cropped up during the year which we were able to sort out:

I have reached an agreement with Kevin Dyer, Operations Manager at Chard Town Council, to maintain the verges either side of the National Cycleway, between Ilminster and Chard. Maintenance of the Cycleway has been abandoned by Somerset Council who own the land so a local arrangement was urgently required, which I was pleased to be able to facilitate. This arrangement has the blessing of Sustrans, for which I am also the local Area Ranger. There will be no cost to DPC with Chard and Ilminster Town Councils sharing any costs involved.

We have, for the first time in DPC's history introduced Annual Reviews (Appraisals) for our Parish Council Clerk, the only 'employed' person on DPC. This is an important part of our obligations to our Clerk and vital for that individuals' development and employment record. I only wish we could have done this sooner but as you will have seen from my reports from this year and last year that we have had many mountains to climb and obstacles to overcome. These appraisals will take place every year from now on. Zannette continues to be an excellent Clerk.

Cllr. Steve Payne has spent some time completely renovating the notice board opposite The George, it is now back in place and looks as good as new, my thanks to Steve for seeing that this needed to be done and for just getting on with it.

During the aforementioned recent heavy rain,, several tons of soil and clay washed onto the Cycleway between the Halt and the Coldharbour bridge.

I would personally like to thank John Grabham who very kindly came out with his digger and cleared this, saving us much manual labour.

Also a couple of tons of gravel was washed down from an adjacent path onto Donyatt Halt.

On 9th March we organised a working party of volunteers from the village and reinstated the gravel path, putting the gravel back where it belonged. My thanks to all those from Donyatt who helped with this task.

The wooden bridge over a stream next to Long Rapp plantation collapsed last year. I am pleased to report this was replaced in March by Somerset County Rights of Way Bridges Team and footpath CH11/9 is now open all the way to Whitney Hill.

The awards we have granted this year are as follows;
Donyatt Village Hall - £2,000

The Recreation Field (DRAC) - £1,250 (we were able to add an extra £300 later in the year towards the cost of new goal-posts and nets)
St. Mary's Church - £1,500

Some things that have not gone so well:

Donyatt continues to be affected by flooding, we had a months' rain in one day on one Sunday in February which caused widespread chaos in Donyatt and surrounding towns and villages. DPC will continue to work with local residents, landowners, FWAG, the Environment Agency, The Rivers Authority and any other agencies we can to try to alleviate the worst effects of flooding in the future.

The so-called Devolution of Services from Somerset Council to local Town and Parish Councils has been a damp squib with not much more happening, County seem to have gone into a torpid state with many changes of staff and responsibilities. As mentioned in my last years' report, in anticipation of us as a Parish having to take over some of the responsibilities that District/County Councils used to do, we have been building up a 'war-chest' in anticipation of more costs coming our way. We await the next set of announcements.

The Local Community Networks (LCNs) that Somerset County set up to replace District Councils have failed abysmally, now widely widely rejected and boycotted by local Councils, including Donyatt.

With our local LCN having around 35 Town and Parish Councils on it, small Councils like Donyatt would always be at the back of the queue for any funding or work and the system was never going to work for us. In my opinion, doing away with Districts was the worst days' work Local Government ever did!

On a more positive note:

Objectives (so far - early days yet though !) for 2025/26;

Organise a V.E. Day 80th Anniversary event in the Village Hall planned for May 8th 2025.

Cllr. Kay Light has once again stepped up to the plate and kindly volunteered to organise this event which we all look forward to.

We will continue to search for ways to alleviate the worst effects of flooding in Donyatt and at Sea, which will include applying for any grant-funding available and working with the local community so we can use local knowledge to help us achieve this aim.

Personnel Issues;

It is with sadness that we lost Cllr. Mike Grabham, who died at the end of 2024 after a short illness. He joined DPC in 1963 and served an amazing 61 years on Donyatt Parish Council.

I was pleased to attend Mike's service at St. Mary's Church on 30th January and to say a few words of thanks in his memory and to thank him for his service to the community of Donyatt. Our thoughts go to his family.

James Attlesey (Jimmy) who took over from Bill Porritt this time last year, has proved to be an excellent Vice-Chairman and I thank him for his continued support and help.

We have now taken on a new Councillor, Guy Wilson, who joins us from the Stibbear / Crock Street community. Guy brings a wealth of local knowledge, having lived in or near Donyatt all his life and an in-depth knowledge of estate-agency and planning procedures, with a keen interest in farming and land issues. Welcome aboard Guy.

Finally, I would like to take this opportunity to thank everybody in the Donyatt Parish Council team for their dedication and hard work over the last year.

Every single one of them is an asset to our community, taking on tasks which normally sit outside of the usual (and narrow) remit of a parish councillors' role.
We are a small parish Council and the numbers would simply not work if we were not prepared to work and think 'outside the box' to get the job done.

My thanks to you all!

David Light - Chairman Donyatt Parish Council - April 2025

COUNCILLOR VACANCY – NOTICE OF CO-OPTION

PARISH COUNCIL OF DONYATT, SOMERSET

VACANCY FOR A COUNCILOR TO BE FILLED BY CO-OPTION

The above Parish Council will consider filling by co-option a casual vacancy for a Councillor at its meeting to be held in July 2025 .

Anyone interested in serving the community in this way and want to become a candidate for co-option should obtain an application form for candidacy from the clerk, also available on the Parish Council website www.donyattpc.co.uk

Completed application forms should be returned to the clerk by: Monday 28th April 2025

Further information including eligibility for the role of the parish council and its schedule of meetings may be obtained from the clerk and/or the chairman

Clerk: Zannette Bougourd 01935 571050

clerk@ashpcsomerset.com

Chairman: Steve Davey

steve.davey@ashpcsomerset.com

Date: 07th April 2025

Donyatt

PARISH COUNCIL

March 12th 2025

Addendum to Contract dated August 2023 between Donyatt Parish Council & Zannette Bougourd:

It was noted at the full Council Meeting held on January 15th 2025 that the Clerk was on a lower payscale than was considered appropriate.

It was agreed to increase the pay scale and increase the monthly hours to 26 hrs per month at the hourly rate of £15.08 .

Proposed Cllr D Light,

Seconded Cllr S Payne.

Approved unanimously.

Minute reference: 25/14

Signed:

D Light, Chairman

Date:

26 hrs per month@ 15.08	£392.08
Work from home allowance(non taxable)	£10.00
Adobe subscription 50%	£9.98
HMRC	£78.41
Monthly remuneration	£333.64

Chairman: David Light

Vice-Chair: James Attlesey

Clerk: Zannette Bougourd

Councillors: Kay Light, Steve Payne, Julia McKenzie, Guy Wilson.