

WESTLETON PARISH COUNCIL

The minutes of a **Meeting of Westleton Parish Council** held on
Monday 27 April 2026 at 19:30 in Westleton Village Hall.

Richard Green
Clerk to Westleton Parish Council

MINUTES

26/48 Attendance and apologies for absence

In attendance

Cllr Alexander
Cllr Banks
Cllr Fisher
Cllr Holmes
Cllr Johnson
Cllr Overton
Cllr Shearme
Cllr Turner (Chair)
Cllr Watson
Cllr Webber

Apologies for absence accepted from

Cllr French

Also present

District Councillor Paul Ashton
1 member of the public

26/49 Declaration of interests

Cllr Johnson declared a pecuniary interest in respect of planning application DC/26/1275/TCA (item 26/56(a)), Cllr Webber declared a pecuniary interest in respect of planning application DC/26/1169/FUL (item 25/26(a)), and Cllr Watson declared a pecuniary interest in respect of the allotments (item 26/54(c)), LionLink (item 26/54(i)), and payments (item 26/57(d)).

26/50 Reports from County Councillor and District Councillor

District Councillor Paul Ashton reiterated his report from the Parish Council's meeting on 30 March, stating that he anticipates there will be an initial six-week consultation period on the sites proposed for inclusion in East Suffolk's new Local Plan. The entire process will take three years, with a new Local Plan to be adopted from 2029.

[CLERK'S NOTE]: The Chair brought forward item 26/56 "Planning" to enable the participation of the District Councillor, who left the meeting after this item.

26/51 Public forum

The one member of the public present reported that the Village Hall applied for a grant for a bench from County Councillor Richard Smith, which was approved. They also stated their appreciation for the new allotment site.

26/52 Minutes of previous meeting

The minutes of the meeting held on 30 March 2026 were **agreed by all** to be a true record of the meeting and were duly signed by the Chair.

26/53 Matters arising from the minutes

The Clerk circulated a report on matters arising (see Appendix 1 to the minutes) which he expanded upon. He also reported on correspondence from East Suffolk District Council (ESDC) regarding an error in the precept payment which has been rectified. It was noted that Westleton will receive its precept in three instalments rather than the usual two.

Cllr Turner reported that he has clarified an issue raised in respect of a proposed permissive footpath.

26/54 Councillors' portfolio reports and other parish matters

- (a) **Common** – Cllr Shearme expanded on his pre-circulated report (see Appendix 1 to the minutes). He noted that it is very dry and there is a heightened fire risk, particularly from visitors' barbecues. Cllr Banks suggested a leaflet drop at properties in the vicinity of the Common to alert them, and the Clerk advised inclusion within the Emergency Plan. Cllr Banks offered to pursue the matter further, which was **agreed by all**.

- (b) **Community Field** – The Clerk expanded on the pre-circulated report (see Appendix 1 to the minutes) and the proposed three new signs at a total cost of £117+VAT was **agreed by all**. It was further **agreed by all** to pursue the proposed donation arrangement, with a dedicated donation page with either GoFundMe or JustGiving, with a link embedded in the parish website.

Cllr Holmes reported that there is an issue with rabbits. It was **agreed** that a work party be held on Thursday 30 April to fill the holes and then monitor the situation. Cllr Banks suggested adding a safety notice regarding the rabbit holes, and Cllr Webber suggested to move the existing noticeboard in conjunction with the erection of the new signage. The Clerk further suggested that a fully costed multi-year maintenance/management plan is needed in order to ensure more effective budgeting.

Cllr Turner stated that it was reported at the Parish Council surgery that the pétanque court is being used and that a league is restarting with 19 teams. It was reported that the condition of the court is not ideal and may need resurfacing. The work party will investigate

(c) **Allotments**

- i. The Clerk and Cllr Watson pre-circulated a report (see Appendix 1 to the minutes).
- ii. It was **agreed by all** to approve the final versions of the lease agreement and tenancy agreement. Invoices will be issued and plot rents collected starting 1 May.
- iii. It was **agreed** that, once formed, the allotment association can discuss and agree on any toilet arrangements. It was further **agreed** to pursue the donation of benches from the White Horse and the War Memorial. Cllr Fisher will make the necessary enquiries.
- iv. It was **agreed in principle** to grant Lapwing Education an allotment bed subject to the majority support of existing plot-holders. The Clerk stated that Lapwing Education has now reported that it would not be in a position to proceed until September at the earliest.

- (d) **Affordable housing project** – Cllr Fisher reported that the site has been cultivated with bio-maize, and that he has spoken to the land owner who assured Cllr Fisher that the area remains in their ownership. The land owner has cited Land Registry delays, and the Clerk mentioned mechanisms available to conveyancers to expedite the transfer. Cllr Turner suggested a formal meeting between all parties, which the Clerk will pursue.

- (e) **Trees and footpaths** – There was nothing to report, other than the planning applications relating to trees at item 26/56(a).

- (f) **Village survey** – The Clerk pre-circulated a report (see Appendix 1 to the minutes) and circulated a draft version of survey to request councillors' input.

- (g) **Community wellbeing** – Cllr Overton pre-circulated a report (see Appendix 1 to the minutes).

- (h) **Village Hall** – Cllr Banks reported that he hopes to provide an update on Sizewell C Community Funding in May.

- (i) **NSIPs** – Cllr Turner reported that the next Northern Transport Forum will take place at High Lodge, Darsham on Wednesday 6 May and asked for an attendee. Cllr Watson agreed to attend on behalf of the Parish Council. Cllr Turner further reported that the Sea Link examination is drawing to a close and that there is no additional news on LionLink, which is considering the responses received to its statutory consultation. Cllr Turner proposed inviting Sizewell C to a meeting to provide an update on works in Westleton. Cllr Sheame asked whether the average speed check cameras are recording many offences – Cllr Turner replied that less than ten offences are being recorded per month.

- (j) **War Memorial** – Cllr Fisher will enquire with a potential contractor. If this is unsuccessful, the Clerk expressed his willingness to take on the work on a self-employed basis.

26/55 Annual Parish Meeting

The Clerk pre-circulated a report on preparations for the Annual Parish Meeting on Monday 18 May (see Appendix 1 to the minutes). The Clerk noted that Adnams had very kindly agreed to donate refreshments for the meeting, and that 17 of the 22 groups and organisations contacted had so far agreed to attend.

- a) The following planning applications were discussed, and responses agreed as detailed below:

Details
<p>Consulted by: East Suffolk Council Planning ref.: DC/26/0935/FUL Details: Change of use from a 7 bedroom 2 storey dwelling to an 8 bedroom hotel with restaurant bar and commercial kitchen housed in converted shipping containers to front of property. Erection of a gazebo adjacent to the existing outdoor pool and associated groundworks and landscaping. Site: Potton Hall, Blythburgh Road, Westleton, IP17 3EF Link: https://publicaccess.eastsuffolk.gov.uk/online-applications/applicationDetails.do?activeTab=summary&keyVal=TBMTFAQXHF800 Response deadline: 30 April 2026 (extended on agreement)</p> <p>Discussion and response: It was noted that the site is some distance from the village and neighbouring properties. There are potential concerns regarding traffic and infringement of a public right of way. It was agreed to pursue the right-of-way concerns and otherwise issue a 'No objection' response.</p>
<p>Consulted by: East Suffolk Council Planning ref.: DC/26/1275/TCA Details: 1no. Unknown species (T1 on plan) – Fell 1no. Group of Leylandii (marked on plan) - Reduction in height to 3.7 metres, 1no. Oak (T2 on plan) - Crown reduction by 25% Site: The White House, The Street, Westleton, IP17 3AD Link: https://publicaccess.eastsuffolk.gov.uk/online-applications/applicationDetails.do?activeTab=summary&keyVal=TCUVKVQXHYC00 Response deadline: 30 April 2026</p> <p>Discussion and response: It was agreed to issue a 'No objection' response.</p>
<p>Consulted by: East Suffolk Council Planning ref.: DC/26/1169/FUL Details: Proposed first floor extension Site: Orchard House, Bakers Lane, Westleton, IP17 3AZ Link: https://publicaccess.eastsuffolk.gov.uk/online-applications/applicationDetails.do?activeTab=summary&keyVal=TCI38PQX06O00 Response deadline: 1 May 2026</p> <p>Discussion and response: It was agreed to issue a 'No objection' response.</p>
<p>Consulted by: East Suffolk Council Planning ref.: DC/26/1451/TCA Details: 1no. Corsican pine (pink circle on plan) - Fell Site: Moor House, Yoxford Road, Westleton, IP17 3AE Link: https://publicaccess.eastsuffolk.gov.uk/online-applications/applicationDetails.do?activeTab=summary&keyVal=TDNCJUQXI8500 Response deadline: 15 May 2026</p> <p>Discussion and response: It was noted that this application is a re-submission following expired planning permission from 2024. It was agreed to issue a 'No objection' response.</p>
<p>Consulted by: East Suffolk Council Planning ref.: DC/26/1342/VOC Details: Variation of Condition No. 2 of DC/24/2951/FUL - Conversion of redundant agricultural buildings to provide four dwellings - to amend the layout Site: Buildings At Grange Farm, Wash Lane, Westleton, IP17 3BU Link: https://publicaccess.eastsuffolk.gov.uk/online-applications/applicationDetails.do?activeTab=summary&keyVal=TD9UHCQXI2S00 Response deadline: 15 May 2026</p> <p>Discussion and response: It was agreed that Cllr Johnson will seek clarification from the planning officer regarding the detail of the variation.</p>

- b) **Four Winds, Bakers Lane** – The Clerk pre-circulated an update on the deed of easement (see Appendix 1 to the minutes).

26/57

Council finances and administration

(a) **2025/26 Financial Year**

- i. **Closing of the accounts** – The pre-circulated summary of the results versus the budget for the 2025/26 financial year (see Appendix 2 to the minutes) were noted and **approved**. The Clerk will proceed to close the accounts and complete the AGAR documentation.
- ii. **Bank reconciliations** – The verified bank reconciliations for Q4 2025/26 and full-year 2025/26 (see Appendices 3 and 4 to the minutes) were both noted.
- iii. **CIL report** – The pre-circulated CIL report for the 2025/26 financial year (see Appendix 5 to the minutes) was **approved** for submission and publication.

(b) **2026/27 Financial Year**

- i. **Financial Regulations** – The pre-circulated revised Financial Regulations for the 2026/27 financial year (see Appendix 6 to the minutes) were **reviewed and adopted**.
- ii. **Register of assets and insurance** – The pre-circulated revised register of assets and asset values for insurance purposes (see Appendix 7 to the minutes) were noted and it was **agreed by all** to use these documents as the basis for obtaining insurance renewal quotes.
- iii. **Internal control statement** – The pre-circulated internal control statement for the 2026/27 financial year (see Appendix 8 to the minutes) was **adopted**.
- iv. **Risk assessment** – The pre-circulated risk assessment for the 2026/27 financial year (see Appendix 9 to the minutes) was **adopted**.
- v. **S137 expenditure limit** – It was noted that the S137 expenditure limit is £4,338.40 for the 2026/27 financial year, calculated as £11.60 per elector, with 374 electors in Westleton as at 27 April 2026.

- (c) **Financial position** – The Parish Council's financial position correct as at 24 April 2026 was noted (see Appendix 10 to the minutes). The Clerk reported on and apologised for an error in the budgeted expenditure in the budget circulated at the meetings on 24 November and 15 December. The error gives rise to an increase of £2,250 in the projected deficit for the 2026/27 financial year.

- (d) **Payments** – It was **agreed by all** that the Chair sign the schedule of payments for authorisation (see Appendix 11 to the minutes).

26/58

Correspondence to the Parish Council

All key correspondence to the Parish Council was pre-circulated by the Clerk (see Appendix 1 to the minutes) and was discussed accordingly. The Clerk has already made all necessary responses and will continue to pursue as required.

26/59

Questions to the Chair / Items for the next agenda

Cllr Fisher presented a sign to be erected at the allotments. Cllr Fisher asked the Chair whether he intends to remain in post if elected as County Councillor on 7 May. The Chair reported that he intends to stand down as Chair if elected, but will remain as a parish councillor. Cllr Banks requested that it be added to the next agenda to consider the purchase of a St George's flag.

26/60

Date of next meeting

The parish council next meets at on Monday 18 May 2026 for the Annual Meeting of the Parish Council, preceded by the Annual Parish Meeting starting at 18:30.

*** Meeting closed 21:54 ***

Signed by: _____

Signature: _____

Date: 18 May 2026

Meeting of Westleton Parish Council – 27 April 2026

Clerk and Councillor reports

26/53 – Matters arising

The Clerk has reported the discarded highways signage close to the Church to Suffolk County Council, and has reported the partially blocked culvert at the Reckord Road lay-by.

The Clerk has also written to East Suffolk District Council to request that the dog poo bin emptying schedule is adhered to, in order to ensure that the bins are not left to overflow.

26/54(a) – Common

Fire signs are now up. BTO have attended and recorded nightingale's singing.

26/54(b) – Community Field

The Clerk has obtained quotes for new aluminium die-bond signage for £117+VAT for three new signs – two to be placed at the entrance, and one to be placed in the car park. The new signs will include information on how to make a donation online/by card – the Clerk has liaised with Paul Shore to facilitate this securely, without the use of QR codes which can present a security risk.

The Clerk has obtained a quote for a new/additional donation pole. The cost is £785+VAT, and the pole could also be equipped with an NFC chip to enable people to donate using their phone. No internet or electricity supply is required. There is a set-up fee of £12.50+VAT, and then an ongoing transaction charge of 6.5% plus £0.20 per transaction.

The Clerk is still awaiting the contact details of Chris to arrange for the repairs that are needed to play equipment.

The Community Field remains the single largest maintenance expense for the Parish Council. Questions in the village survey will help to understand how frequently the site and specific equipment is used, as well as explore any additional uses that the community may wish to see at the site, which could generate additional income.

26/54(c) – Allotments

Water supply is now installed and will be inspected on 5 May. Padlocks have now been fitted to the gates, and seed has been ordered to sow green manure on the seven vacant beds. There has been interest from someone in Theberton and from Lapwing Education (see 26/54(c)iv).

Plot-holders have raised enquiries regarding toilet provisions and benches (see 26/54(c)iii), and Cllr Watson wonders if there is any interest in taking on a Parish Council plot.

The risk assessment has been updated to include the allotments, and the new fencing and gates are now included on the Parish Council's insurance.

Both the lease agreement and tenancy agreement are ready for adoption (see 26/54(c)ii). It is therefore hoped that once agreed, the allotment site can start collecting rent from 1 May.

26/54(d) – Affordable housing

No report/update.

26/54(e) – Trees and footpaths

Two planning applications for tree works (see 26/56(a)).

26/54(f) – Village survey

The survey questions have now largely been finalised and the online version of the survey has been produced, together with a draft of the paper survey. The survey will be launched at the Annual Parish Meeting on 18 May.

It is intended to circulate the paper version of the survey together with the June circulation of the Yoxmere Fisherman and to provide drop-in sessions for anyone who requires assistance in completing the survey.

26/54(g) – Community wellbeing

Juliet attended a walking football session, although notes that there is 'red tape' that could get in the way of a more formal club. She suggests a more informal group that meets every now and then, as it is good fun.

Juliet has made contact with a representative from the Suffolk Wellbeing Hub who is keen to give a presentation on the services available, as well as someone who has written a book on 'resilience' who would be keen to talk about it. Juliet is hoping to arrange a 'wellbeing morning' later in the spring/summer.

The Clerk has completed "Walk Leader" training with the Ramblers Association and is in contact with the Suffolk Wellbeing Walks co-ordinator at Suffolk County Council in the hope of establishing regular Wellbeing Walks (moderate walks of around 3 miles) in Westleton and the surrounding villages.

26/54(h) – Village Hall

No report.

26/54(i) – NSIPs

No report.

26/54(j) – War Memorial

No contractor has come forwards to take on the garden maintenance work. In consultation with the Chair, the Clerk has offered to take on the work on a self-employed basis. Alternatively, enquiries could be made among the allotment plot-holders to see whether they would like to form a group that could take care of the War Memorial garden maintenance. The village survey also explores whether a community working group could be established for the work.

26/55 – Annual Parish Meeting

Preparations are going well with several community groups and organisations willing to submit reports on their activities and to give a brief two-minute presentation at the meeting itself. Adnams has very kindly agreed to donate refreshments (Ghost Ship 0.5%) for the meeting, and the Clerk has also reached out to The Chestnut Group to understand if they would like to make a similar donation.

26/56(b) – Four Winds easement

The Clerk has obtained an estimate from Fairweather Law LLP and has forwarded this to the owners' solicitor for approval.

26/58 – Correspondence to the Parish Council

- 1) A resident of Theberton has requested an allotment plot (see 26/54(c)).
 - 2) Lapwing Education has requested an allotment plot (see 26/54(c)).
 - 3) A resident has written to raise concerns about new directional signage from RSPB Minsmere. The Clerk has written to the RSPB for clarification and is awaiting a response.
 - 4) A request for information about Westleton Common's 'Dark Skies' status.
 - 5) An email from the owner of Moor House to explain scaffolding for roof repairs and inform Parish Council of compliance with the building's listed status.
 - 6) An email from a resident with concerns about parking spaces being 'reserved' through the use of bins in the road. The Clerk has replied.
-

Appendix 2 – Results vs. budget 2025/26 financial year

		BUDGET 2025/26	ACTUAL 2025/26	VARIANCE	EXPLANATION FOR VARIANCES OF MORE THAN +/- £100
INCOME					
	Precept	15,783	15,783	0	
	CIL	15,781	33,997	18,216	Unexpected CIL income from development
	Grants	1,770	2,510	740	Uplift in RPA Grant
	VAT	3,000	3,102	102	Larger reclaim for 2024/25 financial year than budgeted
	Interest	400	851	451	CIL income invested into savings account + move to Unity Trust, which pays more interest
	Bonfire	700	1,433	733	More donations than anticipated
	Community Field donations	250	182	(68)	
	Wayleave	181	181	(0)	
	Allotments				
		37,865	58,039	20,174	
EXPENDITURE					
COST CENTRE					
Community Field	ITEM				
	Maintenance	4,000	160	3,840	Maintenance requirements were lower than anticipated
	Carousel				
	Cricket nets & table tennis table repairs				
	Grass cut		125	(125)	Hot summer required less mowing
	Health and safety		240	(240)	*Can be recategorised under "Maintenance"
	Hedge cut				
	Misc		63	(63)	
	Picnic tables				
	Play area repairs				
	Renovation of play area				
	Shed repairs		990	(990)	*Can be recategorised under "Maintenance"
	Toilets	1,170	684	486	Toilets were hired for a shorter period than anticipated
	Water	150	844	(694)	Water leak over the summer
		5,320	3,106	2,214	
Common	Maintenance (RPA)	2,000	480	1,520	Maintenance requirements were lower than anticipated
	Maintenance (CIL)	1,000		1,000	Maintenance requirements were lower than anticipated
	Maintenance (Donation)	1,000		1,000	Maintenance requirements were lower than anticipated
	Car park maintenance				
	Gifts				
	Meetings				
	Misc		87	(87)	
	New path				
	Path repairs		211	(211)	*Can be recategorised under "Maintenance"
	Sandmartin cliff & gorse				
	Toilets		125	(125)	Toilet facilities were required for a work party
		4,000	903	3,097	
War Memorial	Benches				
	Maintenance	1,600	2,303	(703)	Maintenance requirements were higher than anticipated, with substantial shrub work needed
	Path and hedges				
		1,600	2,303	(703)	
Council operations	Archive	200	200	0	
	Audit fees	540	647	(107)	Additional expenses for external audit
	Bank account		18	(18)	
	Clerk salary & expenses	10,340	11,311	(971)	3% salary uplift for Clerk + additional PAYE expenses
	Data protection & website	130	418	(288)	Unanticipated adoption of .gov.uk mailboxes for all councillors
	Hall hire	300	75	225	Not invoiced for hall hire for several months
	Insurance	1,400	1,324	76	
	Scribe software				
	Subscriptions & memberships	330	246	84	
	Sundries/S137	1,000	203	797	Due to improved classification of items previously classified as "Sundries"
	Training	372	273	99	
	VAT paid (to reclaim)		3,576	(3,576)	
		14,612	18,291	(3,679)	
Parish activities	Fireworks				
	Firebreaks				
	Gardeners				
	Wooden barrels				
	New assets				
	Allotments				
	Christmas tree				
	VAS	250		250	Not purchased
	Village events	300	479	(179)	Additional expenses to host bonfire event
	Parish maintenance		1,162	(1,162)	Due to reclassifications + purchase of new defibrillator
	Contingency				
	Allotments		13,084	(13,084)	Due to establishment of allotment site during this financial year
	Donations	400			
		550	14,725	(14,175)	
		26,082	39,329	(13,247)	
	Surplus / (Deficit) incl. CIL/RPA income and expenditure		18,710		
	Surplus / (Deficit) excl. CIL/RPA income and expenditure		1,056		
	CIL brought forwards		28,730		
	CIL received		33,997		
	CIL expenditure		(20,476)		
	CIL carried forwards		42,251		
	Cash brought forwards		71,775		
	Result		18,710		
	Cash carried forwards		90,485		
	Status of reserves			<i>Change on</i>	
	CIL 2024/25		8,254	(20,476)	
	CIL 2025/26		33,997	33,997	
	Community Field fund		10,000	0	
	Common donation		9,288	0	
	Common fund		3,000	0	
	Common RPA unused		3,853	2,510	
	Unallocated		22,094	2,679	
			90,485		

Appendix 3 – Bank reconciliation Q4 2025/26

Bank Reconciliation – pro forma

Prepared for:	Westleton Parish Council	
Financial year ending 31 March 2026		
Prepared by:	Richard Green, Clerk and RFO	
Prepared on:	1 April 2026	
For the period:	1 January – 31 March 2026 (Q4)	
Balances per bank statements as at 31 March 2026		
	£	£
Unity Trust Bank - Current Account		3,692.83
Unity Trust Bank - Savings Account		86,854.51
Barclays Bank - Current Account		0.00
Barclays Bank - Savings Account		0.00
Less: Unpresented cheques		(61.81)
Plus: Unbanked cash		NIL
Net balances as at 31 March 2026		<u><u>90,485.53</u></u>
The net balances reconcile with the cashbook for the period as follows:		
Opening balances per cashbook as at 1 January 2026		111,322.74
Plus: Receipts for the period	285,167.29	
Less: Payments for the period	306,004.50	
Closing balances per cashbook as at 31 March 2026		<u><u>90,485.53</u></u>
Net difference		(0.00)
Approved by:		
Signature:		
Date:		

Appendix 4 – Bank reconciliation full-year 2025/26

Bank Reconciliation – 2025/26 Financial Year

Prepared for:	Westleton Parish Council
Financial year ending 31 March 2026	
Prepared by:	Richard Green, Clerk and RFO
Prepared on:	1 April 2026
For the period:	1 April 2025 – 31 March 2026
Balances per bank statements as at 31 March 2026	
	£ £
Unity Trust Bank - Current Account	3,692.83
Unity Trust Bank - Savings Account	86,854.51
Barclays Bank - Current Account	0.00
Barclays Bank - Savings Account	0.00
Less: Unpresented cheques	(61.81)
Plus: Unbanked cash	NIL
Net balances as at 31 March 2026	<u><u>90,485.53</u></u>
The net balances reconcile with the cashbook for the period as follows:	
Opening balances per cashbook as at 1 April 2025	71,775.26
Plus: Receipts for the period	400,613.50
Less: Payments for the period	<u>381,903.23</u>
Closing balances per cashbook as at 31 March 2026	<u><u>90,485.53</u></u>
Net difference	(0.00)
Approved by:	
Signature:	
Date:	

Appendix 5 – CIL report 2025/26 financial year

CIL REPORT Town or Parish Council: Westleton Parish Council 1 April 2025 to 31 March 2026

A	Total CIL income carried over from previous years	£28,729.54
B	Total CIL income received (receipts)	£33,997.29
C	Total CIL spent (expenditure)	£20,476.02
	Total CIL requested to be repaid in the year	£0
	Total value of CIL receipts subject to a Repayment Notice served <u>in any year</u> that has not been repaid	£0
D	Total CIL repaid in the year following a Repayment Notice	£0
E	Total CIL retained at year end (A+B-C-D)	£42,778.81

CIL Expenditure

Items to which CIL has been applied:	Date of Spend	Amount spent £
Steel edging for War Memorial	3/4/25	205.35
Health & safety inspection of new play equipment	7/4/25	100.00
War Memorial maintenance and improvement (planting)	22/4/25	466.20
Information posters for Community Field	23/4/25	46.00
Provisions of toilets for Community Field, March-April 2025	24/4/25	108.00
War Memorial maintenance Jan-March 2025	1/5/25	118.00
War Memorial maintenance April 2025	1/5/25	132.00
Footpath works to Common	7/5/25	210.75
Repairs to sheds at Community Field	7/5/25	990.00
Provisions of toilets for Community Field, April-May 2025	16/5/25	108.00
Provisions of toilets for community event	30/5/25	288.00
Training session for provision of new allotment site	9/6/25	72.00
Materials for War Memorial maintenance	19/6/25 (x4)	364.53
War Memorial maintenance May-June 2025	2/7/25	204.00
Maintenance at Community Field (weed spraying)	3/7/25	160.00
Maintenance at Community Field (grass cutting)	7/7/25	125.00
War Memorial maintenance July 2025	1/8/25	137.00
Provisions of toilets for Community Field, July 2025	1/8/25	102.00
Provision of water supply at Community Field	21/8/25	782.45
Provisions of toilets for Community Field, August 2025	3/9/25	108.00
War Memorial maintenance August 2025	4/9/25	160.00
Maintenance works at Common (tree works)	19/9/25	300.00
Provision of toilets for work party at Common, September 2025	24/9/25	125.00
Provisions of toilets for Community Field, September 2025	30/9/25	108.00
War Memorial maintenance September 2025	7/10/25	88.00
"Adders Beware" signs at Common	31/10/25	87.00
Health and safety inspection of playground	6/11/25	140.00
War Memorial maintenance October 2025	28/11/25	415.00
Provisions of toilets for Community Field, October 2025	2/12/25	150.44
Replacement defibrillator	13/1/26	549.00
Preparation works for water supply at new allotment site	22/1/26	453.00
Tap box for water supply at new allotment site	11/2/26	390.25
Installation of water supply at new allotment site	11/2/26	2662.00
Installation of fencing and gates at new allotment site	25/2/26	9578.80
Provision of firebreaks at Common	25/2/26	180.00

Provision of water supply at Community Field	25/3/26	61.81
"Stop the rat run" banners for traffic calming	31/3/26	72.00
Provision of bin maintenance at Common	31/3/26	65.00
Maintenance of parish open space	31/3/26	55.00
Email mailbox for new allotment site	31/3/26	8.44
	TOTAL	£20,476.02

WESTLETON PARISH COUNCIL

FINANCIAL REGULATIONS

2026-27 FINANCIAL YEAR

Document history	
Last revised	22 April 2026
Revised by	Richard Green (Clerk and RFO) Meeting of the Finance Sub-Committee on 22 April 2026
Adopted on	27 April 2026
Next review due	April 2027

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1. General

- 1.1. These Financial Regulations govern the financial management of 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 Responsible Financial Officer (RFO) holds a statutory office, appointed by the council. 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 £5,000 or below if proposal is unbudgeted;

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 with the RFO shall prepare, for approval by the 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 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;**
 - **allow the reconstitution of any lost records;**
 - **identify the duties of officers dealing with transactions**
 - **ensure division of responsibilities.**
- 2.6. At least once in each quarter, and at each financial year end, a member other than the Chair 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 full 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 reasonable 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 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 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 the council at least annually in October for the following financial year and the final version shall be evidenced by a schedule signed by the Clerk and the Chair of the Council. The RFO will inform committees of any salary implications before they consider their draft budgets.
- 4.3. No later than December each year, the RFO shall prepare a draft budget with detailed estimates of all income and expenditure for the following financial year 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. Each committee (if any) shall review its draft budget and submit any proposed amendments to the council {finance sub-committee} not later than the end of November each year.
- 4.6. The draft budget forecast, including any recommendations for the use or accumulation of reserves, shall be considered by the finance committee and a recommendation made to the council.
- 4.7. Having considered the proposed budget and three-year forecast, the council shall determine its council tax requirement by setting a budget. The council shall set a precept for this amount no later than the end of January for the ensuing financial year.
- 4.8. **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.**
- 4.9. The RFO shall **issue the precept to the billing authority no later than the end of February** and supply each member with a copy of the agreed annual budget.
- 4.10. The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.
- 4.11. 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 £25,000 including VAT, the Clerk shall seek formal tenders from at least three suppliers agreed by 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.** *The Regulations require councils to use the Contracts Finder website if they advertise contract opportunities and also to publicise the award of contracts over £30,000 including VAT, regardless of whether they were advertised.
- 5.8. For contracts greater than £3,000 excluding VAT the RFO shall seek at least 3 fixed-price quotes;
- 5.9. Where the value is between £500 and £3,000 excluding VAT, the RFO shall try to obtain 3 estimates which might include evidence of online prices, or recent prices from regular suppliers.
- 5.10. For smaller purchases, the Clerk 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, under delegated authority, for any items below £500 excluding VAT.
 - the Clerk, in consultation with the Chair of the Council {or Chair of the appropriate committee}, for any items below £2,000 excluding VAT.
 - the full council for all items over £2,000;
- 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 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 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. Any ordering system can be misused and access to them shall be controlled by the Clerk.

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.
- 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 bank transfer or, if not possible, by cheque in accordance with a resolution of the council unless the council resolves to use a different payment method.
- 6.6. For each financial year the 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 or Finance Committee for information only.
- 6.9. The Clerk and 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, and only in consultation with the Chair or Vice-Chair.
 - 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 certifies 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 council's 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 council.

- 6.10. The 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 shall be appointed as the Service Administrator. The bank mandate agreed by the council shall identify 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 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 the authorised signatories.
- 7.5. In the prolonged absence of the Service Administrator an authorised signatory 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.
- 7.8. A full list of all payments made in a month shall be provided to the next council meeting.
- 7.9. With the approval of 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 signed/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 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 signed 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 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 Clerk and a member of the council. 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 should not be used on any computer used for council banking.

8. Cheque payments

- 8.1. Cheques or orders for payment in accordance in accordance with a resolution or delegated decision shall be signed by two members.
- 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 and will also be restricted to a single maximum transaction value of £500, unless authorised by the council or finance committee in writing before any order is placed. Use of the cards must always be in accordance with approved council policy and agreed decisions.
- 9.2. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the council. Transactions and purchases made will be reported to the council and authority for topping-up shall be at the discretion of the council.
- 9.3. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk 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. Petty cash

- 10.1. The council will not maintain any form of cash float. All cash received must be banked intact. Any payments made in cash by the Clerk or RFO (for example for postage or minor stationery items) shall be refunded on a regular basis, at least quarterly.

11. Payment of salaries and allowances

- 11.1. **As an employer, the council must make arrangements to comply with the statutory requirements of PAYE legislation.**

11.2. Councillors' allowances (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment.

- 11.3. Salary rates shall be 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.
- 11.4. 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.
- 11.5. 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.
- 11.6. 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. Payroll reports will be reviewed by the full council to ensure that the correct payments have been made.
- 11.7. 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.
- 11.8. Before employing interim staff, the council must consider a full business case.

12. Loans and investments

- 12.1. 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.
- 12.2. 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.
- 12.3. 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.
- 12.4. All investment of money under the control of the council shall be in the name of the council.
- 12.5. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 12.6. 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.

13. Income

- 13.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.
- 13.2. 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 RFO shall be responsible for the collection of all amounts due to the council.
- 13.3. Any sums found to be irrecoverable and any bad debts shall be reported to the council by the RFO and shall be written off in the year. The council's approval shall be shown in the accounting records.
- 13.4. All sums received on behalf of the council shall be deposited intact with the council's bankers, with such frequency as the RFO considers necessary. The origin of each receipt shall clearly be recorded on the paying-in slip or other record.
- 13.5. Personal cheques shall not be cashed out of money held on behalf of the council.
- 13.6. Any repayment claim under section 33 of the VAT Act 1994 shall be made at least annually at the end of the financial year.
- 13.7. 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.

14. Payments under contracts for building or other construction works

- 14.1. Where contracts provide for payment by instalments the 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.
- 14.2. Any variation of, addition to or omission from a contract must be authorised by the Clerk 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.

15. Stores and equipment

- 15.1. The Clerk shall be responsible for the overall care and custody of stores and equipment.
- 15.2. 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 of delivery.
- 15.3. Stocks shall be kept at the minimum levels consistent with operational requirements.
- 15.4. The RFO shall be responsible for periodic checks of stocks and stores, at least annually.

16. Assets, properties and estates

- 16.1. The Clerk shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the council.
- 16.2. 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.

- 16.3. 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.
- 16.4. 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).
- 16.5. 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.

17. Insurance

- 17.1. The Clerk 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.
- 17.2. The Clerk shall give prompt notification of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.
- 17.3. The Clerk shall be notified of any loss, liability, damage or event likely to lead to a claim, and shall report these to the full council at the next available meeting. The Clerk shall negotiate all claims on the council's insurers.
- 17.4. 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.

18. Suspension and revision of Financial Regulations

- 18.1. The council shall review these Financial Regulations annually and following any change of clerk or RFO. The Clerk shall monitor changes in legislation or proper practices and advise the council of any need to amend these Financial Regulations.
- 18.2. 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.
- 18.3. 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 the council's Standing Order on Financial Controls and Procurement, 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.
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Appendix 7 – Register of assets for the 2026/27 financial year

WESTLETON PARISH COUNCIL

Asset and insurance register 2026/27

	Asset	Purchased	Purchase price (net) or assumed value	Insurance value 2026/27	Self-insured?	Category	Notes – 2026/27
1	Westleton Common	2003	75,000		<input checked="" type="checkbox"/>	SELF INSURED	
2	Community field	2007	47,500		<input checked="" type="checkbox"/>	SELF INSURED	
3	War memorial [now listed structure]	Not known	Not known	30,000	<input type="checkbox"/>	War Memorial	
4	Bus shelter - The Street	Not known	Not known	4,000	<input type="checkbox"/>	Street furniture	
5	x2 Storage/Shelter on Community Field	2016	3,935	6,568	<input type="checkbox"/>	Premises	
6	Main entrance gates to Community Field	2009	500	690	<input checked="" type="checkbox"/>	SELF INSURED	
7	Gates and fence, Car Park Community Field	2016	600	661	<input checked="" type="checkbox"/>	SELF INSURED	
8	5 aside vandal proof football goals	2023	2,784	3,090	<input type="checkbox"/>	Sports equipment	
9	Tennis Table	2011	542	715	<input checked="" type="checkbox"/>	SELF INSURED	
10	Boules/petanque court	2010	350	361	<input checked="" type="checkbox"/>	SELF INSURED	
11	4 pieces of outdoor gym equipment	2014	5,883	6,787	<input type="checkbox"/>	Sports equipment	
12	1 Goal on village green	2009	783	1,065	<input checked="" type="checkbox"/>	SELF INSURED	
13	Infants play equipment	2010	13,619	17,815	<input type="checkbox"/>	Playground equipment	
14	Older children play equipment	2010	37,700	49,315	<input type="checkbox"/>	Playground equipment	
15	Shipping container on Common	2003	1,500	2,833	<input checked="" type="checkbox"/>	SELF INSURED	
16	Tools in container	Various	2,000	3,502	<input checked="" type="checkbox"/>	SELF INSURED	
17	Vehicle activated speed sign	2015	3,035	3,407	<input checked="" type="checkbox"/>	SELF INSURED	
18	Village sign and millstone	Not known	2,000	5,000	<input type="checkbox"/>	Street furniture	
19	3 picnic tables on playing field 3	2010	1,662	2,174	<input checked="" type="checkbox"/>	SELF INSURED	
20	Benches round pond, 5 @circa £350	Various	1,050	1,374	<input checked="" type="checkbox"/>	SELF INSURED	
21	Benches on Green, 3 @circa £350	Various	1,050	1,374	<input checked="" type="checkbox"/>	SELF INSURED	
22	Bench Circular round tree, 1 @ £700	Various	700	1,082	<input checked="" type="checkbox"/>	SELF INSURED	
23	Benches on South Common, 4 @ circa £350	Various	1,400	1,831	<input checked="" type="checkbox"/>	SELF INSURED	
24	Seat on North Common, 1 @circa £150	Various	150		<input checked="" type="checkbox"/>	SELF INSURED	
25	Benches in memorial garden, 2 @ circa £350	Not Known	700	1,082	<input checked="" type="checkbox"/>	SELF INSURED	
26	Bench opp Garage, 1@circa £350	Not Known	350	412	<input checked="" type="checkbox"/>	SELF INSURED	
27	Bench in Heath View, 1 @ circa £350	Not Known	350	412	<input checked="" type="checkbox"/>	SELF INSURED	
28	Benches on Common 3 @ £220	2025		680	<input checked="" type="checkbox"/>	SELF INSURED	
29	Seats on Common - view point 2 @ £900	2025		1,854	<input checked="" type="checkbox"/>	SELF INSURED	
30	Litter bins in Reckford Road Lay-by, 2	2014	357		<input checked="" type="checkbox"/>	SELF INSURED	
31	Litter bins by village green/pond, 5 @ circa	Not known	400		<input checked="" type="checkbox"/>	SELF INSURED	
32	Litter bins on Community Field, 3	2010	824		<input checked="" type="checkbox"/>	SELF INSURED	
33	Litter bin opp Garage, 1 @ circa £180	Not known	180		<input checked="" type="checkbox"/>	SELF INSURED	
34	Litter bin central bus shelter, 1 @ circa £180	Not known	180		<input checked="" type="checkbox"/>	SELF INSURED	
35	Total litter bins	12					
36	Dog waste bin, 2 on Common Sth, 2@circa £180	Not known	378		<input checked="" type="checkbox"/>	SELF INSURED	
37	Dog waste bin, 2 on Common Nth, 1@circa £180	Not known	180		<input checked="" type="checkbox"/>	SELF INSURED	
38	Dog waste bin on village green, 2@ circa £180	Not known	360		<input checked="" type="checkbox"/>	SELF INSURED	
39	Dog waste bin by church gate	2015	183		<input checked="" type="checkbox"/>	SELF INSURED	
40	Dog waste bin at Heath View	2016	210		<input checked="" type="checkbox"/>	SELF INSURED	
41	Dog waste bin on Common Sth	2019	190		<input checked="" type="checkbox"/>	SELF INSURED	
42	Dog waste bin near Reckford Rd Layby	2023	230		<input checked="" type="checkbox"/>	SELF INSURED	
43	Dog waste bin Minsmere Rd	2023	230		<input checked="" type="checkbox"/>	SELF INSURED	
44	Main parish notice board by shop	2014	1,044	1,204	<input checked="" type="checkbox"/>	SELF INSURED	
45	Notice board on Common container car park.	2016	627	917	<input checked="" type="checkbox"/>	SELF INSURED	
46	Notice board on Common at Bakers Lane	2015	447	917	<input checked="" type="checkbox"/>	SELF INSURED	
47	Notice board in Playing Field Car Park	2018	690	739	<input checked="" type="checkbox"/>	SELF INSURED	
48	Notice board at village stores	2025	232	239	<input checked="" type="checkbox"/>	SELF INSURED	
49	Grit bins - 6	2010	790		<input checked="" type="checkbox"/>	SELF INSURED	
50	Phone box	2011	600		<input checked="" type="checkbox"/>	SELF INSURED	
51	Defibrillator	2015	527		<input type="checkbox"/>		Out of service. Stored at Clerk's house.
52	Industrial strimmer x 1	Not Known	250	361	<input checked="" type="checkbox"/>	SELF INSURED	
53	Two stroke mower x 1	Not Known	220	309	<input checked="" type="checkbox"/>	SELF INSURED	
54	Black Slough /Common steps (some new materials stored)	2018	2,372	2,541	<input checked="" type="checkbox"/>	SELF INSURED	
55	Hand rails on Noddle	2016	624	688	<input checked="" type="checkbox"/>	SELF INSURED	
56	38 post on Mill st/Bakers Ln car park	2011	185		<input checked="" type="checkbox"/>	SELF INSURED	
57	Posts on Green opp garage	2011	320	422	<input checked="" type="checkbox"/>	SELF INSURED	
58	Hosepipe fittings	2011	55		<input checked="" type="checkbox"/>	SELF INSURED	
59	Hosepipe	2011	150		<input checked="" type="checkbox"/>	SELF INSURED	
60	Union Flag and Suffolk Flag	2024	145	149	<input checked="" type="checkbox"/>	SELF INSURED	
61	Honour Board of past Chairs	2014	600		<input checked="" type="checkbox"/>	SELF INSURED	
62	Heras railings round pond, 10 panels, feet and clamps	Not known	230	412	<input checked="" type="checkbox"/>	SELF INSURED	
63	2 antique pumps of Village Green	Not known	250	309	<input checked="" type="checkbox"/>	SELF INSURED	
64	Directional Signpost green opp garage	2014	340	392	<input checked="" type="checkbox"/>	SELF INSURED	
65	18 x 5" Oak Posts (round memorial garden)	2015	400	449	<input checked="" type="checkbox"/>	SELF INSURED	
66	170' antique heavy duty chain	Not known	1,000	1,236	<input type="checkbox"/>	War Memorial	
67	Collection box Community Field	2010	90		<input checked="" type="checkbox"/>	SELF INSURED	
68	Filing cabinet (x2 draw)	2018	45		<input checked="" type="checkbox"/>	SELF INSURED	
69	Laptop	2025	275	283	<input checked="" type="checkbox"/>	SELF INSURED	Not used by new Clerk
70	Teak bench (x2) Com Field	2019	700	721	<input checked="" type="checkbox"/>	SELF INSURED	
71	Hosereel	2019	90		<input checked="" type="checkbox"/>	SELF INSURED	
72	Portable Speed Indicator Device	2021	3,175	3,270	<input type="checkbox"/>	Street furniture	
73	Tug of War Rope (for village events)	2022	140		<input checked="" type="checkbox"/>	SELF INSURED	
74	Generator (transfer from Barrel Fair)	2022	Not known	1,545	<input type="checkbox"/>	Mowers & machinery	
75	x3 Marquees (transfer from Barrel Fair = no perceived value)	2022	Not known		<input checked="" type="checkbox"/>	SELF INSURED	
76	Portaloos (transfer from Barrel Fair = no perceived value)	2022	Not known		<input checked="" type="checkbox"/>	SELF INSURED	
77	8 person Picnic table on Community Field (Boules Court)	2022	1,014	1,339	<input checked="" type="checkbox"/>	SELF INSURED	
78	x8 Flower Barrels	2023	685	706	<input checked="" type="checkbox"/>	SELF INSURED	
79	Childrens Carousel (roundabout) Community Field	2025	5,550	5,717	<input type="checkbox"/>	Playground equipment	
80	Defibrillator	2026	549	549	<input checked="" type="checkbox"/>	SELF INSURED	New asset 2026
81	Gates and fencing at allotment	2026	9,579	10,000	<input type="checkbox"/>	Gates & fences	New asset 2026
82	Tap box	2026	390	390	<input checked="" type="checkbox"/>	SELF INSURED	New asset 2026
Total value of assets			243,425	144,343	Total value of insured assets		
				39,542	Total value of self-insured assets		

WESTLETON PARISH COUNCIL

INTERNAL CONTROL STATEMENT

Document history	
First adoption	26 July 2021
Last revised	22 April 2026
Revised by	Richard Green (Clerk and RFO) Meeting of the Finance Sub-Committee on 22 April 2026
Adopted on	27 April 2026
Next review due	April 2027

1. Scope of responsibility

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

Westleton Parish Council is responsible for ensuring that there is a sound system of internal control which facilitates the effective exercise of its functions and which includes arrangements for the management of risk.

2. Purpose of the system of internal control

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

3. Internal control environment

a) Parish Council

Westleton Parish Council reviews its obligations and objectives, and approves budgets for the following year normally at a full meeting of the council in November. This meeting also approves the level of precept for the following financial year.

Westleton Parish Council has established a Finance Sub-Committee with the remit of scrutinising and overseeing budget planning and broad financial management. As part of an established process, regular financial reports are submitted to the Parish Council and Members monitor progress against objectives, financial systems, and budgetary control procedures. The Parish Council undertakes annual reviews of its Standing Orders and Financial Regulations which are both overarching governance documents.

b) Clerk to the Parish Council and Responsible Financial Officer

The Parish Council has appointed a Clerk who acts as its principal advisor and administrator. The Clerk is the Parish Council's Responsible Financial Officer and is responsible for administering its finances. The Clerk is responsible for advising on day-to-day compliance with laws and regulations to which Westleton Parish Council is subject and for managing risks. The Clerk also provides advice to help Westleton Parish Council ensure that it adheres to its procedures, control systems, and policies.

c) Payments

Westleton Parish Council changed banking provider in early 2026, which saw changes in how payments are managed. The Parish Council's Financial Regulations have been revised to reflect

these changes. Payments are made from Westleton Parish Council's Current Account with Unity Trust Bank. The Parish Council also holds a separate Instant Access Savings Account from which only internal transfers are made. All payments are reported to Westleton Parish Council. Payment by cheque is limited wherever possible in favour of online payment by BACS. Two Members of Westleton Parish Council must authorise every payment/sign every cheque. The signatories should consider each payment/cheque against the relevant invoice, which is also listed in a schedule of payments for authorisation, which is circulated to all Members at a meeting of the full council.

d) Income

All income is received and banked in the Parish Council's name in a timely manner and reported to the Parish Council.

e) Risk assessments/Risk management

Westleton Parish Council reviews its risk management policy and risk register annually, and regularly reviews its systems and controls.

f) Internal audit

An independent internal auditor reports to Westleton Parish Council annually on the adequacy of its:

- Records
- Procedures
- Systems
- Internal Control
- Regulations
- Risk Management

g) External audit

The Parish Council must submit an Annual Governance & Accountability Return to the Government-appointed external auditor.

4. Review of effectiveness

Westleton Parish Council (through the Clerk and Responsible Financial Officer) has responsibility for conducting an annual review of the effectiveness of the systems of internal control, ensuring that its financial management is adequate and effective, and that the Parish Council has a sound system of internal control which facilitates the effective exercise of their functions and which includes arrangements for the management of risk.

As part of the annual audits, the following checks are undertaken to ensure that the accounting records are being properly completed:

- cheque amounts/payments agree with invoices
- bank reconciliations are regularly undertaken
- any income due is received
- VAT returns have been completed
- salary payments agree with the amounts approved by the Parish Council
- financial statements produced for the Parish Council agree with accounting records
- the asset register is updated annually
- the risk assessment is updated and reviewed annually
- all income/expenditure is reported to the Parish Council and properly approved

Westleton Parish Council considers these are reasonable controls, however, care should be taken to ensure that internal control checks are proportionate and relevant, and that they are neither seen as, nor intended as, undue interference in the RFO's day-to-day management of financial affairs. Note: Westleton Parish Council **does not** hold petty cash.

Westleton Parish Council reviews its system of internal control on an annual basis and its governance documents are listed and included on its website. All these documents are subject to regular review in line with best practice.

Appendix 9 – Risk assessment 2026/27

WESTLETON PARISH COUNCIL

RISK ASSESSMENT 2026/27

Document history	
Last revised	22 April 2026
Revised by	Richard Green (Clerk and RFO) Meeting of the Finance Sub-Committee on 22 April 2026
Adopted on	[DATE]
Next review due	April 2027

FINANCE			
Risk	Rating	Control measure	Actions and improvements
Depletion of reserve funds	Low	The Parish Council has certain specific reserves in addition to the General Reserve including for the Community Field and the Common. Overall income and expenditure is closely monitored quarterly, including against the budget, and the level of reserves is reviewed at least annually.	To continue to monitor financial performance and the level of reserves.
Events incur a loss (Bonfire/Others)	Low	Clerk and heads of working groups to carefully monitor spending.	Prepare spreadsheets for Parish Council meetings to keep the Parish Council updated regarding finances. Review additional means of increasing revenues at events where possible.
Fraud	Moderate	The Parish Council changed bank from Barclays to Unity Trust in early 2026, giving the Clerk direct access to the bank accounts for weekly monitoring of the bank accounts for any suspicious activity. All transactions must be authorised by two signatories who are not the Clerk. There is no petty cash. Cash deposits from donations and fundraising are pre-counted and recorded by the working groups before depositing and all transactions are approved by the Parish Council.	Maintain current system and ensure there are receipts for all transactions including deposits. Limit the use of cheques and pay by BACS wherever possible in order to use Unity Trust Bank's payee verification tool. The Parish Council publishes an Internal Control Statement which further demonstrates procedures and safeguards in place.
Financial mismanagement	Moderate	Financial statements are produced for each meeting of the full council to include a statement of financial position and a schedule of payments for authorisation. Bank reconciliations and a report of financial position against the budget for the financial year are produced quarterly and for the financial year – these are scrutinised by the Chair of the Finance Sub-Committee.	Maintain current system. The Parish Council's Financial Regulations are reviewed annually to ensure that they are up-to-date and fit for purpose.
Adequacy of precept	Low	A budget is prepared before the start of each year to assess the required level of the precept which is applied for in writing by the Clerk from East Suffolk District Council. Actual income and expenditure are closely monitored quarterly, including against the budget.	Maintain current system.
Grants and CIL	Low	The Parish Council receives one regular grant from Natural England, which is cross-checked by them. Any one-off grants received are monitored by the Clerk to ensure they are spent on what the grant was originally applied for. Cross-checks at East Suffolk District Council ensure that CIL is spent correctly.	Maintain current system.
Best value accountability	Low	For work or purchases exceeding £3,000, the Parish Council adheres to its Financial Regulations and obtains at least three quotes to ensure the best price/quality possible. For any other amount, the Clerk and/or Members involved strive to obtain three estimates where possible in order to ensure value for money.	Maintain current system. The Parish Council's Financial Regulations are reviewed annually to ensure that they are up-to-date and fit for purpose.
Insurance	Low	An annual review is undertaken of all insurance arrangements including Employers and Employee liabilities.	Maintain current system.

INSURANCE, HEALTH & SAFETY			
Risk	Rating	Control measure	Actions and improvements
Maintenance of assets	Low	Monitor assets and perform repairs quickly before any disrepair worsens.	All assets owned by the Council are regularly reviewed and maintained. All repairs and relevant expenditure for any repair is actioned/authorised in accordance with the procedures of the Parish Council. Relevant assets are insured.
Damage to uninsured assets	Low	The asset register is regularly updated and those items identified as self-insured are either small enough to be covered by the Parish Council's reserves and would likely not be covered by the insurer's excess or are highly unlikely to be subject to loss.	To continue keeping asset register updated.
Public liability	Moderate	Risk of personal injury incurred on the Common, the Community Field, or at the allotments for which the Parish Council may be found liable.	Regular maintenance. Annual third-party inspection of playground equipment on the Community Field. Annual inspection of the benches etc. on the Common. Adequate insurance in place.

Fire Risk – Common	High	During periods of very dry/hot weather the 17.95ha site is vulnerable to the outbreak of fire. The Common Management Plan recognises this and periodic clearance/maintenance is carried out to create fire breaks which help reduce the risk. Warning notices about the dangers of fire are also posted around the area.	Common Advisory Committee to continue to monitor and programme work as necessary according to circumstances. Dialogue is held with the Suffolk Fire Brigade and improvements have been made for emergency vehicle access arrangements to the site.
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CONTINUITY OF OPERATIONS			
Risk	Rating	Control measure	Actions and improvements
Pandemic	Low	The finances of the Parish Council were not directly impacted by the COVID-19 pandemic and the Parish Council did not suffer any real loss of income. Although the situation has now returned to normal, future incidents of this kind are a complete unknown and so this item will remain listed as a potential (albeit low) risk to the functioning and running of the Parish Council.	Clerk to continue to monitor.
Loss of long-term incapacity of Clerk	Moderate	Temporary cover can be provided voluntarily by Members and SALC can provide locum cover.	Maintain current system and commence succession planning.
Loss or long-term incapacity of Members	Low	District Councillors to serve as temporary replacements to ensure quorum. Vacancies can be filled by co-option.	Maintain current system and commence succession planning.

RECORDS MANAGEMENT			
Risk	Rating	Control measure	Actions and improvements
Data protection including Freedom of Information requests and data subject requests.	Low	New General Data Protection Regulation came into effect in 2018. Significant implications and changes from DP Act of 1998.	The Parish Council has adopted a Data Protection Policy together with a Data Retention Policy. Clerk responsible for keeping under review in collaboration with the parish webmaster.
Council records – Paper	Moderate	Current paper records are stored at the Clerk's house.	Maintain current system. Damage (apart from fire) and theft is unlikely and so provision is adequate. The Clerk uses a shredder to dispose of confidential material. A lockable filing cabinet is used to keep records/equipment and chequebooks more secure. Some historical files now being transferred to the Westleton Archives.
			Westleton Archives is exploring more secure storage – it may be considered to hold Parish Council records as part of the archives for additional security and to mitigate risks of loss/theft at the Clerk's home.
Council records – Electronic	Moderate	The Parish Council's electronic records are stored by the Clerk in a password-protected 'cloud' on Google Drive.	Maintain current system.

COUNCIL MEMBERS			
Risk	Rating	Control measure	Actions and improvements
Members' interests	Low	Interests are declared by members at Parish Council meetings. Members interests' forms are reviewed regularly – these are held online by East Suffolk District Council as part of Openness and Accountability Best Practice.	Maintain current system. The Parish Council has adopted the Local Government Association National Councillor Code of Conduct.
Non-compliance with LGA National Councillor Code of Conduct	Moderate	Members reminded to refresh themselves on Code of Conduct requirements annually. Any breaches of the Code of Conduct reported to East Suffolk District Council Monitoring Officer. All Councillors reminded to complete and submit East Suffolk District Council's Register of Interests Form.	Maintain current system.

Appendix 10 – Financial position

Financial Position – pro forma

Prepared for: Westleton Parish Council

Financial year ending 31 March 2027

Prepared by: Richard Green, Clerk and RFO

Prepared on: 25 April 2026

For the period: 29 March 2026 – 24 April 2026

	2025/26 FINANCIAL YEAR				2026/27 FINANCIAL YEAR						
	Period		Financial year		Period		Financial year to date		Budget	Variance	
	29.03.2026–31.03.2026				01.04.2026–25.04.2026						
	£	£	£	£	£	£	£	£	£	£	£
Receipts											
Precept			15,783				0	16,823		(16,823)	
CIL			33,997				0	0		0	
Grants			2,510				0	2,509		(2,509)	
VAT			3,102				0	2,141		(2,141)	
Interest	292		851				0	1,500		(1,500)	
Bonfire			1,433				0	500		(500)	
Community Field donations			182		41	41	0	240		(199)	
Common wayleave			181				0	181		(181)	
Allotments			0				0	980		(980)	
Total receipts	292		58,039		41	41		24,874		(24,833)	
Payments											
Community Field											
Carousel			160								
Cricket nets & table tennis table repairs								550		550	
Grass cut								1,020		1,020	
Health and safety			125			0		250		250	
Hedge cut			240								
Maintenance						0		2,345		2,345	
Misc			63								
Picnic tables								50		50	
Play area repairs						0		400		400	
Renovation of play area											
Shed repairs			990			0					
Toilets			684			0		968		968	
Water	62		844			0		200		200	
Total	62		3,106		-	-		5,783		5,783	
Common											
Maintenance			480			0		1,600		1,600	
Misc			87								
New path											
Path repairs			211								
Toilets			125					125		125	
Total	-		903		-	-		1,725		1,725	
War Memorial											
Path and hedges						0		500		500	
General maintenance			2,303			0		1,750		1,750	
Total	-		2,303		-	0		2,250		2,250	
Council operations											
Archive			200			0		200		200	
Audit fees			647			0		800		800	
Bank account	7		18			0		84		84	
Clerk salary & expenses	2,929		11,311			0		10,000		10,000	
Data protection & website	173		418			0		596		596	
Hall hire			75			0		375		375	
Insurance			1,324			0		1,500		1,500	
Scribe software						0		300		300	
Subscriptions & memberships			246			0		260		260	
Sundries/S137			3			0		750		750	
Training			273			0		350		350	
VAT paid (to reclaim)	78		3,576								
Total	3,188		18,091		-	-		15,215		15,215	
Parish activities											
Fireworks						0		1,500		1,500	
New assets						0		300		300	
Allotments			13,084			0		960		960	
Christmas tree						0		150		150	
Village events			479								
Parish maintenance	192		1,162			0		560		560	
Contingency						0		1,000		1,000	
Donations			200			0		250		250	
Total	192		14,925		-	-		4,720		4,720	
Total payments	3,442		39,329		-	-		29,693		29,693	
Cash in hand per cashbook											
Unity Trust Current Account			3,672								
Unity Trust Savings Account			86,855								
Barclays Bank Current Account			CLOSED								
Barclays Bank Savings Account			CLOSED								
Total			90,526								
Earmarked reserves											
CIL 2024-25			8,254								
CIL 2025-26			33,997								
Community Field fund			10,000								
Common donation			9,288								
Common fund			3,000								
Common RPA unused			3,853								
Total earmarked reserves			68,392								
Total unallocated reserves			22,135								

Appendix 11 – Schedule of payments

Schedule of payments for authorisation

Prepared for: Westleton Parish Council
Prepared by: Richard Green, Clerk and RFO
Prepared on: 25 April 2026
For meeting on: 27 April 2026
Agenda item: 26/57(d)

Payee	Details	Amount (net)	VAT	Total	Power
SALC	Clerk training "Year End & Audit"	£36.00	£7.20	£43.20	LGA 1972 s.137
SALC	Membership subscription for 2026/27	£254.60	£0.00	£254.60	LGA 1972 s.137
Ellisons	Reimbursement of landowner's legal advise r.e. lease agreement for allotments	£403.00	£80.60	£483.60	Small Holding & Allotments Act 1908, ss.23, 25

Authorised on: _____ 27 April 2026

Authorised by: _____

Signature: _____