DRAYTON PARISH COUNCIL
FINANCE & GENERAL PURPOSES COMMITTEE

Members of the Finance & General Purposes Committee are summoned to attend a meeting of the Committee to be held on **Thursday 30th July 2026, 7:00pm** at King George V Pavilion, Drayton High Road, Drayton, Norwich, NR8 6AW, for the purpose of transacting the business outlined in the agenda below.

Members of the press and public are invited to attend and can access supporting papers by scanning the QR code or visiting our website www.draytonparishcouncil.gov.uk

Amy Pinkham
Parish Clerk & RFO

Date of Issue: 23rd July 2026

AGENDA

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Committee Members: Cllrs. J. Anderson, A. Crotch, G. Everett (Chair), A. Taylor and R. Turner.

DRAYTON PARISH COUNCIL
FINANCE & GENERAL PURPOSES COMMITTEE

Paper	**FGP2:** Declarations of Interest.
Meeting	Finance & General Purposes Committee
Date	30th July 2026
Author	Parish Clerk & RFO

Summary

Declarations of Interests

All members of parish councils are required by law to register their disclosable pecuniary interests and other registerable interests to avoid conflicts of interests when making decisions.

At the start of the meeting, Committee members are given the opportunity to declare any interest in the items on the agenda. However, if you are not aware of a potential interest until you reach an item then you must declare it as soon as it becomes known to you to ensure the council's decision-making process is fair and transparent.

Per the Council's adopted Code of Conduct, if an agenda item relates to one of your registered interests, you must not take part in the discussion or vote and must leave the room.

You are personally responsible for deciding whether you should declare an interest at a meeting and the attached flowchart is provided to assist you in assessing whether you must declare an interest.

If in doubt, you should always seek advice from the monitoring officer at monitoringofficer@southnorfolkandbroadland.gov.uk. While advice can be given at meetings by the Parish Clerk, seeking advice prior to a meeting is preferable to be sure thorough and informed advice can be given.

For more detailed information, please see section 9 of Drayton Parish Council's adopted Code of Conduct available on our website.

Dispensation Requests

In certain circumstances you may wish to apply for a dispensation to allow you to take part in Council business where this would otherwise be prohibited because of your disclosed interests.

Per section 13 of the Council's adopted Standing Orders, dispensation requests shall be made in writing and submitted to the Parish Clerk as soon as possible before the meeting, or failing that, at the start of the meeting for which the dispensation is required.

A decision as to whether to grant a dispensation shall be made by a meeting of the Council for which the dispensation is required and that decision is final.

For more information on what to include within a dispensation request and criteria for granting such a request please see section 13 of Drayton Parish Council's Standing Orders available on our website.

Recommendation

The Committee is asked to note the paper for information.

Interests Flowchart

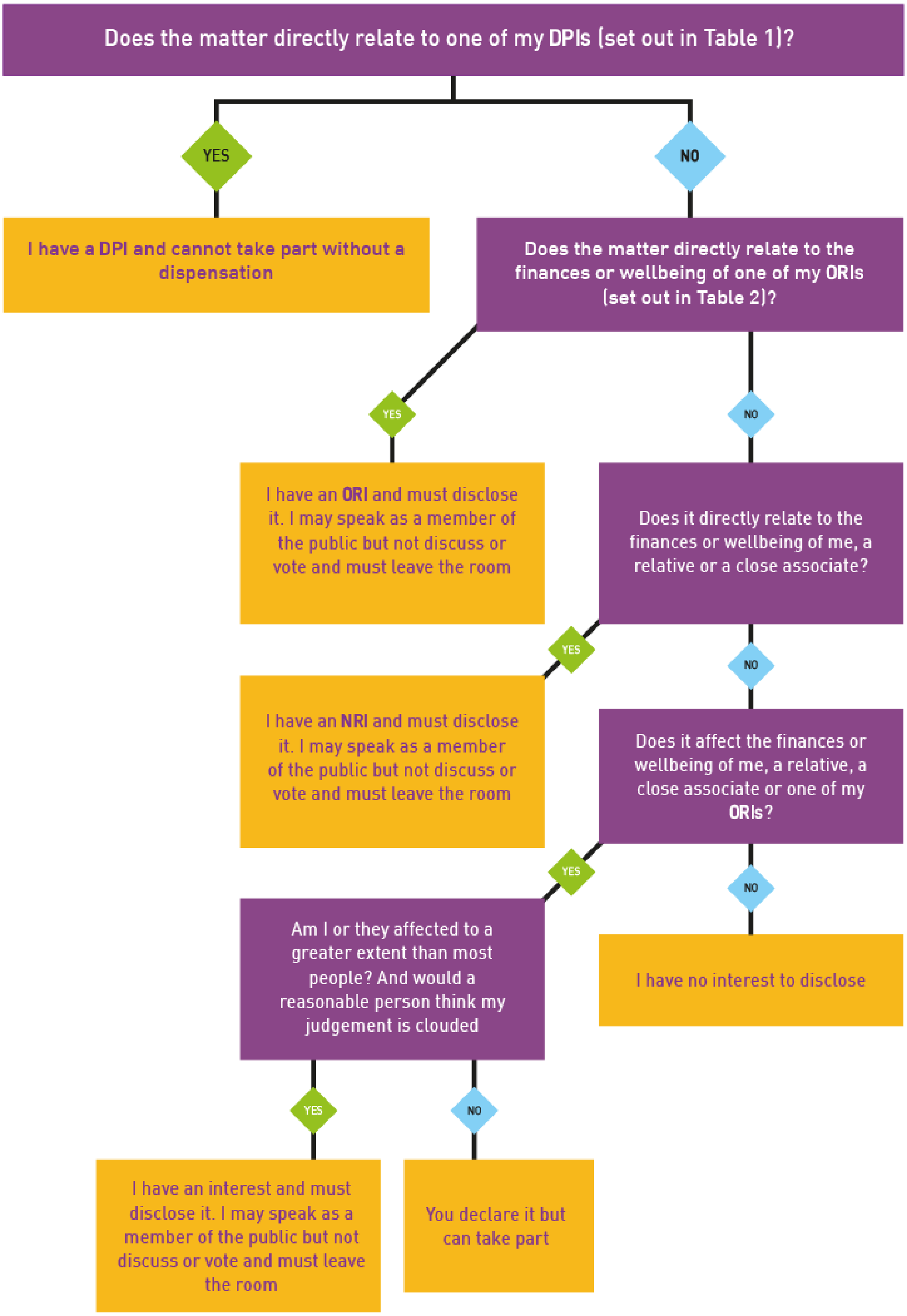

Table 1: Disclosable Pecuniary Interests

This table sets out the explanation of Disclosable Pecuniary Interests as set out in the Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012.

Subject	Description
Employment, office, trade, profession or vocation	Any employment, office, trade, profession or vocation carried on for profit or gain.
Sponsorship	Any payment or provision of any other financial benefit (other than from the council) made to the councillor during the previous 12-month period for expenses incurred by him/her in carrying out his/her duties as a councillor, or towards his/her election expenses. This includes any payment or financial benefit from a trade union within the meaning of the Trade Union and Labour Relations (Consolidation) Act 1992.
Contracts	Any contract made between the councillor or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners (or a firm in which such person is a partner, or an incorporated body of which such person is a director* or a body that such person has a beneficial interest in the securities of*) and the council — (a) under which goods or services are to be provided or works are to be executed; and (b) which has not been fully discharged
Land and Property	Any beneficial interest in land which is within the area of the council. 'Land' excludes an easement, servitude, interest or right in or over land which does not give the councillor or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/ civil partners (alone or jointly with another) a right to occupy or to receive income.
Licenses	Any licence (alone or jointly with others) to occupy land in the area of the council for a month or longer

Corporate tenancies	Any tenancy where (to the councillor's knowledge)— (a) the landlord is the council; and (b) the tenant is a body that the councillor, or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/ civil partners is a partner of or a director* of or has a beneficial interest in the securities* of.
Securities	Any beneficial interest in securities* of a body where— (a) that body (to the councillor's knowledge) has a place of business or land in the area of the council; and (b) either— (i)) the total nominal value of the securities* exceeds £25,000 or one hundredth of the total issued share capital of that body; or (ii) If the share capital of that body is of more than one class, the total nominal value of the shares of any one class in which the councillor, or his/ her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners have a beneficial interest exceeds one hundredth of the total issued share capital of that class.

* 'director' includes a member of the committee of management of an industrial and provident society.

* 'securities' means shares, debentures, debenture stock, loan stock, bonds, units of a collective investment scheme within the meaning of the Financial Services and Markets Act 2000 and other securities of any description, other than money deposited with a building society.

Table 2: Other Registrable Interests

You must register as an Other Registerable Interest : a) any unpaid directorships b) any body of which you are a member or are in a position of general control or management and to which you are nominated or appointed by your authority c) any body (i) exercising functions of a public nature (ii) directed to charitable purposes or (iii) one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union) of which you are a member or in a position of general control or management

Paper	**FGP3:** To receive minutes of the meeting of the Finance & General Purposes Committee held on 30th April 2026 for approval.
Meeting	Finance & General Purposes Committee
Date	30th July 2026
Author	Parish Clerk & RFO

Summary

Per section 12 of the Council's adopted Standing Orders, Committee members are asked to confirm by resolution the accuracy of the draft minutes of the previous meeting.

The minutes shall be taken as read, and there shall be no discussion except in relation to their accuracy.

A motion to correct an inaccuracy in the draft minutes shall be moved in accordance with standing order 10(a)(i).

Confirmed minutes shall be signed by the chairman of the meeting and stand as an accurate record of the meeting to which the minutes relate.

<u>For information</u>

Per section 3t of the Council's adopted Standing Orders, the minutes of a meeting shall include an accurate record of the following:

i. the time and place of the meeting;
ii. the names of councillors who are present and the names of councillors who are absent;
iii. interests that have been declared by councillors and non-councillors with voting rights;
iv. the grant of dispensations (if any) to councillors and non-councillors with voting rights;
v. whether a councillor or non-councillor with voting rights left the meeting when matters that they held interests in were being considered;
vi. if there was a public participation session;
vii. and the resolutions made.

Recommendation

The Committee is asked to confirm the accuracy of the minutes of the last meeting of the Committee.

Minutes of the Finance & General Purposes Committee held on **Thursday 30th April 2026, 7:00pm** at King George V Pavilion, Drayton High Road, Drayton, Norwich, NR8 6AW.

Present: Cllrs. J. Anderson, A. Crotch, G. Everett (Chair), A. Taylor and R. Turner.

In attendance: Amy Pinkham, Parish Clerk & RFO, 0 members of the public.

Meeting Opened: 7:00pm

1. **To receive apologies and consider acceptance for absence.**

   None.

2. **To receive declarations of interest on matters to be considered at the meeting and consider requests for dispensation [Pg1-4].**

   None.

3. **To receive minutes of the meeting of the Finance & General Purposes Committee held on 2nd February 2026 for approval [Pg5-8].**

   The minutes were **AGREED** as an accurate record of the meeting and signed by the Chair.

4. **To receive any questions or comments from members of the public.**

   None.

5. **To receive Clerk's Report on matters arising from previous meetings of the Committee [Pg9-11].**

   The Committee received the report with no further questions. It was noted that the Norfolk Records Office had confirmed the records held for Drayton Parish Council and the Council's Document Log had been updated accordingly.

6. **To receive Finance & General Purposes Committee agenda schedule for information [Pg12-13].**

   The Committee received the agenda schedule with no further questions. It was noted it would be helpful to share the agenda schedules for each committee with all Councillors for future reference.

7. **To receive statement of receipts and payments and explanation of material variances comparing planned and actual expenditure for Q4 [Pg14-18].**

   The Committee received the report with no recommendations for further action. It was clarified that the reports were accumulative and did not include year-end adjustments.

8. **To note verification of bank reconciliations for all accounts for Q4 [Pg19].**

   The Committee received the report with no further questions. It was noted that Cllr. Turner would receive a view only Scribe log in and training would be arranged in due course.

9. **To receive the Internal Audit Action Plan for monitoring status of agreed corrective action [Pg20-22].**

   The Committee received the report with no further comments or questions.

10. To receive confirmation of reserve transfers per 2026-27 approved budget [Pg23-24].

The Committee received the report with no further comments or questions.

11. To note year-end General Fund position and consider transfer of any unallocated funds to an earmarked reserve for approval by Council [Pg25-28].

The Committee **AGREED** to recommend a General Fund transfer of £15,000 to the earmarked reserve for KGV Enhancements and £15,000 to Longdale Enhancement, £726.94 allotments.

12. To review the effectiveness of the system of internal control and agree the statement of internal control for the period ending 31st March 2026 [Pg29-34].

The Committee reviewed the effectiveness of the system of internal control for 2025-26 and agreed the Statement of Internal Controls for the period 31st March 2026. The Committee **AGREED** to recommend to Council that it has met its obligations in relation to Assertion 2 of the Annual Governance Return.

13. To review Financial Risk Assessment and make recommendations for amendment for approval by Council [Pg35-41].

The Committee **AGREED** to recommend the Financial Risk Assessment as presented for approval by Council subject to inclusion of risks associated with Local Government Reorganisation.

14. To review the Asset Register for appropriateness and accuracy [Pg42-48].

The Committee reviewed the purpose, scope and method of valuation for appropriateness and the asset acquisitions and disposals for accuracy and **AGREED** to make no further amendments.

15. To review insurance needs for recommendation for approval by Council [Pg49].

The Committee **AGREED** the minimum levels of cover remained adequate and no further insurance adjustments were required. It was noted that Council would consider insurance quotations based on the current insurance needs identified for approval at the May 2026 meeting.
It was further noted that the Clerk would discuss insurance needs relating to the KGV Refurbishment project before works commence.

16. To appoint Committee Member to undertake verification of bank reconciliations [Pg50].

The Committee **AGREED** to appoint Cllr. R. Turner to undertake verification of bank reconciliations for 2026-27.

17. To consider list of regular payments including Direct Debits, Standing Orders and BACS for approval by Council [Pg51-53].

The Committee **AGREED** to recommend to renew the use of Direct Debits, Standing Orders and BACS for regular payments as presented for approval by Council.

18. To appoint membership to Events Advisory Group [Pg54].

The Committee **AGREED** to appoint membership as presented. It was noted that the next meeting of the Group would be held remotely at a date to be agreed in May 2026.

19. To review amendments to CCTV policy and consider recommendation for approval by Council [Pg55-56].

The Committee **AGREED** to recommend the CCTV Policy as presented for approval by Council.

20. To note exchange of information.

In line with the Council's Financial Regulations, the Committee noted scheduled works for the replacement of 6 streetlights as a result of faulty headlamps for expenditure from the earmarked reserve for Streetlights.
That the Committee would consider a strategy for Councillor recruitment at its next meeting.
That the Committee would consider a protocol for confidential items at its next meeting setting out expectations for attendance and receipt of supporting papers by non-committee council members.
It was further noted that Travellers on Reepham road had moved on but additional Travellers had since arrived. Broadland District Council had been notified accordingly.

21. To note the date and time of the next meeting is scheduled to take place on Thursday 30th July 2026 at 7pm at King George V Pavilion.

Noted.

Meeting closed: 8:54pm

Paper	**FGP5:** To receive the Clerks Report on Committee matters arising from previous meetings.
Meeting	Finance & General Purposes Committee
Date	30th July 2026
Author	Parish Clerk & RFO

Summary

It is considered good practice for the Clerk to maintain a log of matters arising from previous meetings to ensure actions progress as resolved and in a timely manner.

Matters arising shall include a record of the following:

1. The meeting date
2. The minute reference
3. The agenda item
4. The resolution
5. Status update

The Clerks Report on Committee matters arising from previous meetings is intended as a verbal update on progress only or to note the completion of an action for information. It is not intended for detailed discussion or decision.

If the item requires a substantial paper for discussion and decision by the Committee the item will appear under its own agenda item.

Matters arising from previous meetings will continue to appear under matters arising until such a time that the item is complete where it will then be removed from the report.

Recommendation

The Committee is asked to receive the report for information.

Meeting Date	Minute Ref.	Agenda Item	Resolution	Status Update
31.07.2025	17	To consider amendment to Standing Order 3e subject to draft guidance on public speaking	The Committee **AGREED** not to pursue the A4 style guidance on the public forum and use the more detailed guidance as presented for both the website and at meetings subject to the following amendments: Under item 3 bullet point 2 to remove reference to “allow time for everyone” and include a maximum of 20 minutes in total, remove section 6 and separate guidance on requesting agenda items, amend the heading for section 9 to read “Meeting Code of Conduct”, add more information on how to contact the Parish Clerk.	**Ongoing:** Guidance laminated and available at all Council meetings for information. Guidance to be added to Council website.
30.10.2025	13	To consider draft budget for 2026-27 for recommendation for approval by Council	It was noted that the Council was approaching sufficient Earmarked Reserves for some items and the Committee **AGREED** to consider applying a cap for these items as part of next years budget exercise to ensure reserves held did not exceed required funds.	**Complete:** Item to be considered under item 12 of the July agenda.
02.02.2026	10	To conduct annual review of Committee Terms of Reference and make recommendations for amendment for approval by Council	The Committee **AGREED** to recommend the amendment of the Terms of Reference as presented for approval by Council at the annual meeting in May.	**Complete:** Terms of Reference approved at Annual Meeting and published on Council website.
02.02.2026	14	To consider draft leaflet for publication outlining the annual budget and reasoning	The Committee **AGREED** to publish the annual budget leaflet on the Council’s website and noticeboards as presented subject to the following amendments; to add “Drayton Parish Council” to the heading, to add “from last year” to annual increase per household section and add a footnote to clarify for Band D properties, to describe Green Lanes as a “scenic nature spot which leads down to the River Wensum”, to note upgrades and not just maintenance to capital items, and change the Reserve Transfers heading to “Savings”.	**Complete:** Annual Budget leaflet published on Parish Council website and notice boards.
02.02.2026	14	To consider draft leaflet for publication outlining the annual budget and reasoning	It was noted that the leaflet assumes a level of familiarity with council language that many readers may not have and the Committee **AGREED** the leaflet could be further improved next year by amending the overall tone to be more accessible to the general public and emphasising aspirations and agreed projects for the year ahead.	**Ongoing:** Revised leaflet to be drafted for presentation at January 2027 meeting of Committee

Meeting Date	Minute Ref.	Agenda Item	Resolution	Status Update
30.04.2026	3	To receive minutes of the meeting of the Finance & General Purposes Committee held on 2nd February 2026 for approval	The minutes were **AGREED** as an accurate record of the meeting and signed by the Chair.	**Complete:** Minutes published on Parish Council website.
30.04.2026	11	To note year-end General Fund position and consider transfer of any unallocated funds to an earmarked reserve for approval by Council	The Committee **AGREED** to recommend a General Fund transfer of £15,000 to the earmarked reserve for KGV Enhancements and £15,000 to Longdale Enhancement, £726.94 allotments.	**Complete:** Agreed at the May 2026 meeting of Council.
30.04.2026	12	To review the effectiveness of the system of internal control and agree the statement of internal control for the period ending 31st March 2026	The Committee reviewed the effectiveness of the system of internal control for 2025-26 and agreed the Statement of Internal Controls for the period 31st March 2026. The Committee **AGREED** to recommend to Council that it has met its obligations in relation to Assertion 2 of the Annual Governance Return.	**Complete:** Agreed at the June 2026 meeting of Council.
30.04.2026	13	To review Financial Risk Assessment and make recommendations for amendment for approval by Council	The Committee **AGREED** to recommend the Financial Risk Assessment as presented for approval by Council subject to inclusion of risks associated with Local Government Reorganisation.	**Complete:** Agreed at the May 2026 meeting of Council.
30.04.2026	14	To review the Asset Register for appropriateness and accuracy	The Committee reviewed the purpose, scope and method of valuation for appropriateness and the asset acquisitions and disposals for accuracy and **AGREED** to make no further amendments.	**Complete:** Review date added and republished on Council website and document log updated.
30.04.2026	15	To review insurance needs for recommendation for approval by Council	The Committee **AGREED** the minimum levels of cover remained adequate and no further insurance adjustments were required. It was noted that Council would consider insurance quotations based on the current insurance needs identified for approval at the May 2026 meeting.	**Complete:** Council agreed renewed 3-year term with Clear Councils at May 2026 meeting. Insurance instructed 26th May 2026.
30.04.2026	16	To appoint Committee Member to undertake verification of bank reconciliations	The Committee **AGREED** to appoint Cllr. R. Turner to undertake verification of bank reconciliations for 2026-27.	**Complete:** Next meeting scheduled for 14th July for Q1 verifications.

Meeting Date	Minute Ref.	Agenda Item	Resolution	Status Update
30.04.2026	17	To consider list of regular payments including Direct Debits, Standing Orders and BACS for approval by Council	The Committee **AGREED** to recommend to renew the use of Direct Debits, Standing Orders and BACS for regular payments as presented for approval by Council.	**Complete:** Agreed at the May 2026 meeting of Council.
30.04.2026	18	To appoint membership to Events Advisory Group	The Committee **AGREED** to appoint membership as presented. It was noted that the next meeting of the Group would be held remotely at a date to be agreed in May 2026.	**Complete:** Members notified and meeting took place 26th May 2026.
30.04.2026	19	To review amendments to CCTV policy and consider recommendation for approval by Council	The Committee **AGREED** to recommend the CCTV Policy as presented for approval by Council.	**Complete:** Agreed at the June 2026 meeting of Council.

DRAYTON PARISH COUNCIL
FINANCE & GENERAL PURPOSES COMMITTEE

Paper	**FGP6:** To receive quarterly budget report and explanation of variance.
Meeting	Finance & General Purposes Committee
Date	30th July 2026
Author	Parish Clerk & RFO

Summary

<u>Background</u>

Quarterly Budget reports within Scribe Accounts are a key financial reporting feature. The report adjusts the annual budget according to routine payments and planned activity throughout the year, producing an accurate comparison between budgeted and actual expenditure per quarter.

Quarterly budget reports are presented as a standing item for all Committees to promote informed decision-making and enhanced financial transparency.

In addition, per 1.8 of the Council's Internal Controls, the Finance & General Purposes Committee receives quarterly budget reports for all Committees of the Council with the aim of:

- Monitoring financial performance against the budget, helping to identify potential issues or inefficiencies throughout the year
- Refining budgeting and forecasting processes over time
- Gaining an informed understanding of financial performance as affected by various factors
- Creating more accurate and flexible budgets that better anticipate Council's future needs and adapt to different circumstances
- Streamlining variance reporting required for Year-End

Any recommendations for corrective action are presented to Council for approval as necessary.

<u>Recommendation</u>

The Committee is asked to receive the attached budget report for Q1 and supporting explanation of material variance for the purpose of monitoring progress during the year and consider any recommendations for action.

For the purpose of this exercise "material" shall be in excess of 15% of the budget in line with the Annual Governance and Accountability Return (AGAR).

Recommendation

The Committee is asked to receive the report for Q1 and consider recommendations for action.

Explanation of Material Variances: Accumulative to End of Q1						
Ref.	**Cost Centre**	**Quarter**	**Budgeted**	**Actual**	**Variance**	**Explanation Required**
1	Income	Q1	£120,898.49	£134,334.01	11%	N
2	Finance & General Purposes	Q1	£17,885.01	£17,896.71	0%	N
3	Environment & Highways	Q1	£3,219.63	£3,412.72	-6%	N
5	Playing Fields & Property	Q1	£11,525.24	£10,711.06	7%	N
6	Staffing	Q1	£31,740.67	£28,925.30	8%	N
8	Earmarked Reserves	Q1	£14,173.16	£15,052.02	-6%	N

Drayton Parish Council - Quarter 1
(01/04/2026 to 30/06/2026 - All Cost Centres and Codes)

	1st.Quarter					
	Budgeted receipts	Actual receipts	Receipts Variance	Budgeted payments	Actual payments	Payments Variance
1. Income						
10 Precept	114,248.50	114,248.50	(0%)			(N/A)
13 Income on Investment	2,500.00	3,167.26	667.26 (26%)			(N/A)
14 Miscellaneous			(N/A)			(N/A)
21 Insurance Bowls Club Reimburse			(N/A)			(N/A)
22 VAT Refund			(N/A)			(N/A)
51 Grass Pitch Hire			(N/A)			(N/A)
53 Pavilion Hire	549.99	683.00	133.01 (24%)			(N/A)
55 3G Income	2,000.00	2,222.71	222.71 (11%)			(N/A)
56 Cricket Hire	1,600.00	1,590.00	-10.00 (-0%)			(N/A)
603 CIL Income		5,132.47	5,132.47 (N/A)			(N/A)
8527 NCC Highways Verges		7,290.07	7,290.07 (N/A)			(N/A)
8536 KGV Project - S106			(N/A)			(N/A)
Sub Total for 1. Income	**120,898.49**	**134,334.01**	**13,435.52 (11%)**			**(N/A)**
2. Finance & General Purposes						
26 Office Equipment			(N/A)		148.00	-148.00 (N/A)
27 Utiliites & Services			(N/A)	4,757.50	4,621.90	135.60 (2%)
28 Handyman Equipment & Consuma			(N/A)	157.50	153.00	4.50 (2%)
201 Stationery & Software			(N/A)	2,710.50	2,225.88	484.62 (17%)
204 Subscriptions			(N/A)	1,975.00	1,884.38	90.62 (4%)
205 Insurance			(N/A)	5,410.00	5,285.84	124.16 (2%)
208 Community Event			(N/A)			(N/A)
212 Grants			(N/A)		220.00	-220.00 (N/A)
215 Bank Charges			(N/A)	62.00	71.05	-9.05 (-14%)
216 Member Training			(N/A)			(N/A)
282 Community Newsletter			(N/A)	215.00	976.00	-761.00 (-353%)
284 Website			(N/A)	230.00	220.00	10.00 (4%)
8522 Street Lighting Energy			(N/A)	1,925.01	1,705.72	219.29 (11%)
8523 Street Lighting Maintenance			(N/A)	442.50	384.94	57.56 (13%)
Sub Total for 2. Finance & General Purpos			**(N/A)**	**17,885.01**	**17,896.71**	**-11.70 (-0%)**
3. Environment & Highways						
31 NCC Highways Verges			(N/A)	3,103.38	2,068.92	1,034.46 (33%)
33 Residents Competitions			(N/A)			(N/A)
35 Tree Maintenance			(N/A)			(N/A)
36 Street Scene Maintenance			(N/A)	116.25	1,343.80	-1,227.55 (-1055%
38 Green Lanes			(N/A)			(N/A)
Sub Total for 3. Environment & Highways			**(N/A)**	**3,219.63**	**3,412.72**	**-193.09 (-6%)**
5. Playing Fields & Property						
57 Play Area			(N/A)		2,500.00	-2,500.00 (N/A)
58 Sports Facilities			(N/A)	1,447.50	200.36	1,247.14 (86%)
501 Pavilion Maintenance			(N/A)	412.50	423.95	-11.45 (-2%)
502 Play Area Inspections			(N/A)			(N/A)
503 Grounds Maintenance			(N/A)	5,043.08	3,782.50	1,260.58 (25%)
504 Security			(N/A)	3,257.50	3,075.60	181.90 (5%)
511 3G Surface Maintenance			(N/A)	1,128.41	728.65	399.76 (35%)
514 Pest Control			(N/A)	236.25		236.25 (N/A)
Sub Total for 5. Playing Fields & Property			**(N/A)**	**11,525.24**	**10,711.06**	**814.18 (7%)**
6. Staffing						
61 Salaries			(N/A)	21,392.45	20,241.78	1,150.67 (5%)
65 Employer Pension Contributions			(N/A)	4,171.53	3,947.19	224.34 (5%)
68 Staff Training & Development			(N/A)	872.00		872.00 (N/A)
69 Recruitment			(N/A)			(N/A)
601 Expenses/Mileage			(N/A)	895.82	963.04	-67.22 (-7%)
602 Consultancy Services			(N/A)	1,200.00	1,300.00	-100.00 (-8%)
8529 Locum Clerk Services			(N/A)			(N/A)
8531 Employer NI Contributions			(N/A)	3,208.87	2,473.29	735.58 (22%)

Drayton Parish Council - Quarter 1
(01/04/2026 to 30/06/2026 - All Cost Centres and Codes)

	1st.Quarter							
	Budgeted receipts	Actual receipts	Receipts Variance		Budgeted payments	Actual payments	Payments Variance	
Sub Total for 6. Staffing				**(N/A)**	**31,740.67**	**28,925.30**	**2,815.37**	**(8%)**
8. Earmarked Reserves								
80 KGV Project - CIL				(N/A)				(N/A)
81 3G Surface Replacement				(N/A)				(N/A)
84 KGV Enhancements				(N/A)				(N/A)
605 Floodlight Replacement				(N/A)				(N/A)
607 Play Area Enhancements				(N/A)	5,000.00	986.00	4,014.00	(80%)
611 Election Reserve				(N/A)				(N/A)
613 Longdale Pavilion Enhancement				(N/A)				(N/A)
8528 KGV Project - S106				(N/A)	7,457.16	9,350.02	-1,892.86	(-25%)
8530 Streetlighting				(N/A)		1,700.00	-1,700.00	(N/A)
8532 Tree Works				(N/A)				(N/A)
8533 Cyclical Payments				(N/A)	216.00	216.00		(0%)
8534 Projects				(N/A)	1,500.00	2,800.00	-1,300.00	(-86%)
8535 Pitch Improvements				(N/A)				(N/A)
8537 Street Scene Furniture				(N/A)				(N/A)
8538 Allotments				(N/A)				(N/A)
8539 3G Deposits		88.80	88.80	(N/A)				(N/A)
Sub Total for 8. Earmarked Reserves		**88.80**	**88.80**	**(N/A)**	**14,173.16**	**15,052.02**	**-878.86**	**(-6%)**
TOTALS......................	**120,898.49**	**134,422.81**	**13,524.32**	**(11%)**	**78,543.71**	**75,997.81**	**2,545.90**	**(3%)**

NET Variance Quarter 1 .... **16,070.22**

DRAYTON PARISH COUNCIL
FINANCE & GENERAL PURPOSES COMMITTEE

Paper	**FGP7:** Verification of Bank Reconciliations
Meeting	Finance & General Purposes Committee
Date	30th July 2026
Author	Parish Clerk & RFO

Summary

Background

Per 2.6 of the Council's Financial Regulations, a member other than the Chair, shall be appointed to verify bank reconciliations for all accounts produced by the Responsible Financial Officer.

In line with 1.15 of the Council's adopted Internal Controls, this member is appointed annually from the Finance & General Purposes Committee who signs and dates the reconciliations and the original bank statements as evidence of verification.

This activity, including any exceptions, is reported to and noted by the Finance & General Purposes Committee quarterly.

Verification of Bank Reconciliations

Verification of Bank Reconciliation for Q1 was completed by Cllr. R. Turner on 14th July 2026 with no recommendations for action.

Recommendation

The Committee is asked to note completion of verification of bank reconciliations for Q1 and consider any recommendations for action.

Paper	**FGP8:** To receive the internal audit plan for monitoring
Meeting	Finance & General Purposes Committee
Date	30th July 2026
Author	Parish Clerk & RFO

Summary

Background

Per the Council's Statement of Internal Controls, the Finance & General Purposes Committee is responsible for monitoring progress of action taken in response to internal and external audit reports.

Recommended action to be taken in response to internal audit reports are approved by Council and the attached audit plan sets out:

- The areas for improvement identified in an internal and/or external audit report
- Corrective action agreed by Council
- Status update on action taken to date

Status updates on corrective action from previous reports will continue to appear in the audit action plan until such a time that the item is complete where it will be removed from the report.

The Committee is asked to receive the attached audit action plan for monitoring purposes to note the status updates and ensure actions are addressed as agreed by Council and in a timely manner.

Recommendation

The Committee is asked to receive the attached audit action plan for information.

Interim Internal Audit Report 2025-26

The Internal Audit Action Plan has been developed in response to recommendations and comments arising from the interim internal audit which took place on 16th October 2025. The report, together with corrective actions proposed by the Finance & General Purposes Committee at the October 2025 meeting were approved by Council at the November 2025 meeting.

Interim Internal Audit 2025-26			
Ref.	**Recommendation**	**Agreed Corrective Actions**	**Status Update**
Pg2	The Clerk should seek to explore the implementation of the use of the "power used to spend" within the accounting system to make reference to the powers used to incur expenditure.	In discussion with the Internal Auditor it is proposed to introduce "power used to spend" in phases, starting with applying powers used for all regular payments within Scribe.	**Ongoing:** Work on adding powers used for regular payments within Scribe started.
Ref.	**Other Comments of Note from the Report**	**Agreed Corrective Actions**	**Status Update**
Pg12	Although Council last reviewed its Financial Regulations in May 2025, it is advisable to ensure that, in accordance with Financial Regulation 7.10 there is a minute reference for the resolution to renew the use of BACS at least every two years. A similar resolution should take place for the use of variable direct debit and standing order in accordance with Financial Regulation 7.8 and 7.10.	The Finance & General Purposes Committee reviews the use of BACS, variable direct debits and standing orders annually. At the May 2025 meeting of the Council it was agreed to approve the regular payments list including payment methods as recommended by the Committee. The Clerk has made a note to include an explicit minute reference for future reviews.	**Complete:** Minutes reflect explicit reference at the May 2026 meeting.
Pg13	At the next annual review, Council is advised to amend the Terms of Reference for the Finance & General Purposes Committee to reflect the amended Financial Regulation 3.7.	The Committee is scheduled to review it's Terms of Reference at the January 2026 meeting where an amendment will be put forward to reflect delegated authority to appoint the Internal Auditor.	**Complete:** Terms of Reference reviewed at the January FGP meeting and agreed at the Annual meeting of the Parish Council May 2026.

DRAYTON PARISH COUNCIL
FINANCE & GENERAL PURPOSES COMMITTEE

Paper	**FGP9:** Year-End Internal Audit Report
Meeting	Finance & General Purposes Committee
Date	30th July 2026
Author	Parish Clerk & RFO

Summary

Background

The Year-End Internal Audit was conducted by V. S. Waples on 27th May 2026. A copy of the report received is attached for your information.

Recommendations from the report have been summarised below, together with proposed corrective action for consideration by the Committee.

Per item 1.6 of the Council's adopted Financial Regulations, action to be taken in response to recommendations in any report from the internal audit is a matter reserved for Council.

Recommendations

Recommendation 1 [pg9]: A review of the insurance cover indicates that the current policy does not include cyber insurance nor are there provisions for the recovery of lost or corrupted data and cover for operational expense if a cyber incident occurs. Council might wish to consider whether appropriate cyber insurance should be in place to provide financial protection against cyber threats, and covers costs related to data breaches, legal liabilities, and recovery efforts.

Proposed Response: Cyber Insurance Quote received at £420.25.

Other Comments for Consideration

Comment 1 [pg9]: Some insurance policies also include cyber risk monitoring which also offers an oversight of the council's digital environment to identify vulnerabilities before they lead to incidents. This additional measure might also be considered to ensure that the council has a comprehensive cyber insurance policy.

Proposed Response: Query submitted to insurers regarding inclusion of cyber risk monitoring services – awaiting response at the time of writing.

Comment 2 [pg16]: [Regarding Investment Policy] Council might wish to ensure that the supporting documentation references the steps taken by the Council to assess any counterparty for any such investments and satisfy themselves that the sum invested is not subject to unreasonable risk.

Proposed Response: To consider amendment to Section 1 of the Council's Investment Strategy to include the following:

When considering short term investment with any counterparty, the Council will record its assessment of the institution, including consideration of its regulatory status, financial standing, applicable protection arrangements, investment terms and the level of risk to public funds. The Council will ensure that the amount invested is proportionate and does not expose Council funds to unreasonable risk.

It is also proposed a template FGP Cover Paper is drafted for use when considering any short-term investments.

Comment 3 [pg16]: Whilst there is no guidance where land or buildings have been subject to substantial renovation and improvement to such an extent that the new market value bears no relation to the original purchase cost, to avoid renovation and improvement work being separately recorded on the asset register and in these exceptional circumstances only, it may be prudent to obtain a market value supplied by a qualified surveyor.

Proposed Response: The Committee could consider quotes for a market valuation following completion of the KGV Refurbishment.

For Information

Where proposed corrective action is approved by Council, the Internal Audit Plan will be updated accordingly for monitoring by the Committee.

Recommendation

The Committee is asked to consider the proposed response to recommendations for approval by Council.

Report to Drayton Parish Council
Annual Internal Audit of the Accounts for the Year Ending 31st March 2026

The primary objective of Internal Audit is to independently review, appraise and provide assurance upon the control environment, making sure that controls are mitigating the Council from increased risk exposure, and to achieve this, the internal auditor will adopt a systems-based approach to audit.

The Annual Accounts for the year ending 31st March 2026 can be summarized as follows:

Income for year:	£318,481.73
Expenditure for year:	£291,925.78
Precept figure:	£209,784.00
General Reserves balance:	£105,427.44
Earmarked Reserves balance:	£1,044,706.98

The following Internal Audit work was conducted on the adequacy of systems of internal control in accordance with the scope previously approved by the Council with particular emphasis upon the following:

- **Review and assess the soundness, adequacy, effectiveness and reliability of financial and performance management systems**
- **Review and assess the efficiency and effectiveness of internal control arrangements and working practices and make recommendations to improve these where appropriate**
- **Review and assess the adequacy of procedures to ensure the Council's assets and interests are adequately protected and risks are identified and effectively managed**
- **Check for compliance with legislation and the Council's integrity and ethical standards, policies and procedures**

Comments and any recommendations arising from the review are made below.

Summary
The Internal Auditor offers her appreciation for the assistance given by the Clerk in the completing of this audit. The internal audit review has provided evidence of the overall adequacy of the financial arrangements in place within the council. The examination of the year-end accounts and supporting documentation has further confirmed that the Clerk acting as Responsible Financial Officer has undertaken the administration of the Council's financial affairs in a sufficient manner to ensure that standards are being met that the provision of financial management information has enabled the Council to make well-informed decisions. Recommendations made and/or commentary provided are to enhance the governance systems in place as opposed to detract from the positive assurance that can be given as to the way the council's finances are being managed. *For further information and for the year effective 1st April 2026 please refer to* ***Governance and Accountability for Smaller Authorities in England - A Practitioners' Guide to Proper Practices*** *to be applied in the preparation of statutory annual accounts and governance statements - March 2026.*

Subject & tests conducted	**Comments/Recommendations**
1. Proper book-keeping. **Examination of** • **Cashbook** • **Reconciliations of cashbook**	The Council continues with its use of the Scribe Accounting Financial Package which is a purpose-built accounting system for town and parish councils and can produce reports on an Income and Expenditure basis. The Clerk has used the full accounting package to ensure that transactions are allocated to cost codes to reflect the budgetary responsibility of its standing committees. The system allows multiple users to access the details of the financial transactions of the council thereby ensuring that a full audit trail is available to members. An analysis of the accounting procedure ensures that the Responsible Financial Officer (RFO) Clerk continues with using the financial package to achieve an accurate presentation of an authority's true financial position by focusing on the balance of economic benefits that it has under its control, rather than just its bank balance. Clear financial management information is provided to the Council on both a monthly and annual basis. Council's gross income and expenditure have been above the threshold of £200,000 for three (3) continuous years and council's operating on this basis are expected to ensure that the transactions for the year comprise all those instances in the twelve months where the economic benefits has been received or given (irrespective of the year in

	which they are paid for). Council operates on an income and expenditure basis, and this is the correct format for the reporting of council's transactions.
2. Preparation of Accounts: Payment Controls Examination of: • **Supporting paperwork** • **Minuted approval** • **Review of method of payment** • **Credit Card Payments** • **VAT identified, reported and reclaimed** • **Review of estimates, quotes and tenders** • **Power to pay** • **Grants** • **Public Works Loans**	A selection of random payments including all single payments over £2,500 were cross checked against payment authorisation forms, cash book, bank statement and invoices and all were found to be recorded/authorised in accordance with Proper Practices. A further spot check of items paid via the BACS/Direct Debit system from the Council's Accounts were cross checked against cashbook, bank statements and invoices. All were found to be in order. A spot check of payments made under contractual terms were further analysed and all were found to be in accordance with agreed schedules and sums approved. *Comment: in accordance with Financial Regulation 6.6, for each financial year the RFO has drawn up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively) Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts and the like for which council or a duly authorised committee, may authorise payment for the year provided that the requirements of regulation 4 (Budget and Precept) are adhered to, provided also that a list of such payments shall be submitted to the next appropriate meeting of the council (Financial Regulation 6.8).* Council continues with its procedure, in accordance with Council's Financial Regulation 7.6 – 7.7, of retaining a two-tier security system for payments which are settled by the BACS system. The system ensures that the instructions for each payment are signed by two authorised bank signatories and evidence is retained showing which members approved the payment online. The Responsible Financial Officer (RFO) also ensures that liabilities settled by standing order payments and direct debits incurred for the month are submitted to full council in accordance with council's own standing orders and financial regulations. *Comment: This not only protects the RFO but fulfils an internal control objective to ensure the safeguarding of public money.* Spot checks were conducted on the Credit Card statements for the period October 2025 to March 2026 with statements being interrogated to ensure a clear audit trail from point of purchase to allocation on the statement. There are three cards in operation, and the account is subject to automatic payment in full at each designated date for the month-end. VAT is identified in the cash book and reclaimed on a regular basis. The RFO uses the

accounts software to fulfil the Making Tax Digital requirements.

The year-end figure of £10,983.02 is verified and evidenced on the Trial Balance on 31st March 2026. It is correctly recorded as a year-end debtor. Settlement of the reclaim by HM Revenue and Customs is recorded as having been submitted for reclaim in May 2026.

The VAT reclaim for Quarter 3 of 2025-2026 in the sum of £10,785.99 was settled in January 2026 whilst the reclaim for Quarter 2 of 2025-2026 in the sum of £4,695.55 was settled in October 2025.
Comment: in accordance with Section 33 of the VAT Act 1994, the council has recognised that it can only reclaim VAT that it has actually incurred.

The Internal Auditor undertook sample tests to ensure that the VAT element within payments is being clearly identified and appropriately accounted for within the accounting system. For the period under review, the RFO has ensured that VAT has been appropriately identified in relation and correctly coded according to the council's business and non-business activities within the financial records of the software used thereby confirming that robust arrangements are in place for managing its responsibilities regarding VAT.
Comment: council has ensured that it has complied with section 33 of the 1994 VAT Act which allows local authorities and other public bodies to recover VAT incurred on costs associated with: non-business activities, taxable business activities where the body is VAT registered (subject to the normal rules), and exempt business activities (where the input tax incurred in relation to exempt activities is considered to be insignificant).

The contracts in place for the year 2025-2026, now included in the Quarterly Financial Reports and published on the website, were reviewed and found to be in order. Council's Officers have ensured that, where relevant they have complied with council's adopted Standing Orders and Financial Regulations in terms of procurement and where those regulations require an open invitation and a formal tender process, they have followed them. The 2015 Transparency Code legislation requires the publication of any contract, commissioned activity, purchase order, framework agreement and other legally enforceable agreement awarded with a value that exceeds £5,000. Section 32 of the code states "Local authorities must also publish details of any contract, commissioned activity, purchase order, framework agreement and any other legally enforceable agreement with a value that exceeds £5,000."
Comment: council has reviewed the provisions of the code, and it is confirmed that it has

	published, on a continuing basis, the requirements of Section 32. The council has ensured that where the legislation applies, as a contracting authority, it has met its contractual requirements for goods, works and services by means of an advertised competitive contract award process that is based on objective, relevant and proportionate criteria. Council has ensured that where it has invited specific firms to tender, or the project not progressed, it has ensured that the reasons for such an action is recorded in accordance with guidance. Council conducted one such formal process for the tender of a works contract for Project Management & Cost Consultancy Services for the KGV Pavilion. The minutes of Full Council of 12th February 2026 confirmed that the award of the contract had been posted on Find a Tender in line with procurement regulations and approved the awarding of the contract for Project Management and Cost Consultancy services for KGV Refurbishment. It was confirmed that the contractor had accepted the award of contract and the notice of award of contract would be posted on Contracts Finder subject to receipt of references and signed T&Cs. *Comment: council is aware of the requirement that where the opportunity was not advertised it must still publish the awarding of the contract (over £30,000 thereafter) on the Contracts Finder within a reasonable time limit.* The council has not confirmed that it is eligible to exercise the General Power of Competence and as such is unable to use the discretionary power to do anything that an individual can do unless specifically prohibited by law. Council operates a community grants programme which is aimed at providing financial support to organisations undertaking activities for the benefit of the residents of Drayton. As outlined in the interim report, the budget for expenditure to be incurred was set at £3,050.00 A review of the coding system within the financial accounting system has identified grants totalling 2,283.04 for the year under review. Grants approved for the year under review can be seen on the council's website within the minutes for the year. The use of S137 of the LGA 1972 in granting donations is a capped expenditure and gives the Council the power to incur expenditure which in their opinion is in the interests of and will bring direct benefit to their area or any part of it or all or some of its inhabitants. The benefit obtained must be commensurate with the expenditure incurred and the annual expenditure must not exceed the total electorate multiplied by the annual statutory limit per elector. Council has noted the eligibility criteria for the use of

	s137 o the LGA 1972 (as amended by the Local Government and Housing Act 1989 s36) and commentary on the matters raised in the interim internal audit confirms that the minutes will reflect compliance with the S137 requirements for all new grants being considered / offered. Council has ensured compliance with the publication requirements of paragraphs 42 and 43 of the Transparency Code 2015 by expanding the quarterly expenditure report to include a list of the grant recipients for voluntary, community and social enterprise for the year 2025 – 2026. This is published under the Finance section of the parish council operated website. Council has no Public Works Loans.
3. Compliance with laws, regulations and proper practices. **Examination of:** • **Standing Orders and Financial Regulations** • **Compliancy** • **Annual Review** • **Adherence** **Appointment of Responsible Financial Officer** **Role of Proper Officer**	The Standing Orders, as seen on the Parish Council's website show a review date of 14th August 2025 having been reviewed the Finance and General Purposes Committee at its meeting of 31st July 2025 and are based on the latest model published by the National Association of Local Councils (2025) with appropriate amendments covering Standing Orders 3e, 14 and 18. The amendments also covered the language in the document which has been updated to be gender neutral, aligning with NALC policy and the Civility and Respect Project. Council shows awareness of the requirement to ensure that its Standing Orders are fully tailored to the council and that in accordance with proper practices, they are regularly reviewed and it should seek to ensure that they are fit for purpose and contain up-to-date provisions. Financial Regulations (FR), as seen on the Council's website show a review date of 14th August 2025 and are based on the NALC Model Financial Regulations 2025. Amendments were approved following recommendations by the Finance and General Purposes Committee covering: *3.7 – That the Finance & General Purposes Committee appoints the internal auditor. • 4.11 – That Committees be permitted to, add to or withdraw from, earmarked reserves subject to their Terms of Reference and spending limits as set out in 5.15. • 5.6 – That regulation 5.6. is removed noting that contracts exceeding £30,000 were rare and can be decided on a case-by-case basis. • 5.8 – That the value of contracts is increased to £5000 • 5.9 – That reference to preferred suppliers is amended to approved suppliers. • 5.15 – That the authorised expenditure for the Clerk in conjunction with the Chairman is increased to £2,000 and increased to £7,500 for Committees and over £7,500 for Council. • 5.17 – That the threshold is increased to £2,000. • 16.5 – That the threshold is increased to £500.*

	Council has ensured that the regulations are fully tailored to the parish council by completing the areas within the curly brackets which indicate words, sentences or sections that can be removed if not applicable or amended to fit the council's circumstances. The Council, in accordance with proper practices and with reference to section 151 of the Local Government Act 1972, has employed a Responsible Financial Officer (RFO) who is responsible for the financial administration of the authority. Council's own Financial Regulation 1.5 confirms that the Clerk has been appointed as the RFO for this council and that the regulations will apply accordingly.
4. Risk Management. **Evidence of financial risk management** • **Review of risks associated with** ➢ **Financial Management** ➢ **Governance** ➢ **Building/ Assets** • **Annual Review and Minuted** • **Insurance in place** ➢ **Adequate** ➢ **Reviewed** • **Fidelity Guarantee Cover Insurance** ➢ **Adequate** ➢ **Reviewed** • **Internal Controls documented and regularly reviewed**	Overall, the risk assessment documentation submitted for Internal Audit provides details of the risks associated with the functioning of a smaller authority and the measures that the Council will undertake to mitigate such risks. The register is appropriate and contains comprehensive assessment of risks that occur on a regular as well as ad hoc basis. The risk assessment and procedures for the year under review were adopted by full Council at its meeting of 15th May 2025 following a review by the Finance and General Purposes Committee on 24th April 2025 and are contained within the council's risk assessment and procedures documentation as evidence by the report published on the council's website. Council has continued to ensure that its risk assessment focuses on the safety of the parish council's assets and in particular its money and that there is evidence that it has taken actions to identify and assess those risks and has considered what actions or decisions it needs to take during the year to avoid financial or reputational consequences. The register provides clear, dedicated governance for risk management across all council operations and identifies those responsible for maintaining the register, reporting frequencies and confirms the frequency of review periods. It also covers the way high risks would be reported to the Council. *Comment: by having an overarching policy for risk management, council is able to have a structured governance framework for reporting risks ensuring that the risks are escalated to and managed at the right level.* Council, being aware that its risk assessment needs to focus on the safety of the parish council's assets and in particular its money, has provided evidence that overall, the parish council has taken action to identify and assess those risks and has considered what actions or decisions it needs to take during the year to manage in order to avoid financial or reputational consequences. Council continues to ensure that it acts within the sphere of the internal controls as adopted, and is able to demonstrate that in accordance with Proper Practices and with reference to the Accounts and Audit Regulations 2015, it has

in place safe and efficient arrangements to safeguard public money and that a regular review of the safety of the parish council's assets and in particular its money, as part of the methodical manner in which Council addresses the risks associated with the activities and services it provides. A review of the previously adopted internal controls provides confirmation that the specific control procedures for payments by bank transfer or other electronic means are in place and being used and that Council continues to have in place an adequate process to protect the Council against payment of invoices which may show fraudulent bank account details. Such a review continues to demonstrate that Council has taken steps to continue with the process that was in place during previous years which enables it to identify, assess and record the control mechanisms in place to ensure that all reasonable steps are taken to safeguard and protect public finances.
Comment: Council has ensured conformity with the requirements of Regulation 6 of the Accounts and Audit Regulations 2015 and formally reviewed the effectiveness of its system of internal control.

At its meeting of 15th May 2025, following a review by the Finance and General Purposes Committee (24th April 2025), full Council reviewed and approved the insurance schedule for 2025-2026 noting that the minimum levels of cover remained adequate and no further insurance adjustments were required subject to confirmation from insurance provider that our approach to declared valuations was correct.
Comment: in accordance with Proper Practices, Council has identified its key risks and taken steps to manage them in a way which it can justify to a level which is tolerable by transferring the risk and buying in services from specialist external bodies and taking out insurance. Overall Council has understood the requirement to have in place safe and efficient arrangements to safeguard public money

Public / Products liability cover is £10million, Employer's Liability cover is £10million, Officials Indemnity is £500thousand and Fidelity Guarantee is £1million.
Comment: whilst council is aware that Fidelity Guarantee (Employee's Dishonesty) cover at £1million is not in accordance with guidance, which provides that the cover should be at least the sum of the year-end balances plus 50% of the precept/grants to be received in the following April/May, it has reviewed this position and sought clarification from its current insurance providers over the increased cost to council to ensure cover for the maximum risk exposure (as determined by the council). The minutes of the February 2025 meeting of full council confirm that it agreed to maintain the cover at £1million as an increase would result in a referral to the insurance underwriter with estimated premiums outweighing the risk of exposure.

	Building and content cover is in place for the buildings and items defined as fixed assets in the council's portfolio with all risk cover for municipal infrastructure in the parish of Drayton. *Comment: council has taken appropriate measures to ensure the safety, functionality and continuation of the services it provides. It has proactively addressed the risks by ensuring that it either mitigates them or has in place controls that ensures they are tolerated, treated, transferred or terminated.* A review of the insurance cover indicates that the current policy does not include cyber insurance nor are there provisions for the recovery of lost or corrupted data and cover for operational expense if a cyber incident occurs. **Recommendation: council might wish to consider whether appropriate cyber insurance should be in place to provide financial protection against cyber threats, and covers costs related to data breaches, legal liabilities, and recovery efforts.** Some policies also include cyber risk monitoring which also offers an oversight of the council's digital environment to identify vulnerabilities before they lead to incidents. *Comment: this additional measure might also be considered to ensure that the council has a comprehensive cyber insurance policy.* A review of all the council's and committee's minutes for the year under review, including supporting papers, did not give rise to any unusual financial activity and there were no actions of a potentially unlawful nature being considered. Whilst this work does not form part of the internal audit report in the Annual Governance and Accountability Return, it does serve to give a degree of high-level indication as to the effectiveness of the council's overall controls and decision-making process.
5. Budgetary controls. **Examination of:** • **Verification of process of setting of budget** • **Monitoring of budget** • **Reserves**	The budget for the year 2025-2026 was approved at the meeting of 16th January 2025 with the minutes confirming that council resolved to set a revenue budget of £262,389.49 to be funded from the precept and known income streams. The approved precept to be levied on the parish was confirmed as £209,784.00 which would equate to a 3.2% or £3.19 increase for a Band D property over that set for the previous year. For the coming year 2026 – 2027, at the meeting of 15th January 2026, council approved the allocation of £17,000 of S106 income to applicable reserve transfers to reduce the precept demand by the same amount resulting in a 2026-27 budget of £294,498.25 and precept of £228,497.00 equating to a 6.5% increase or £6.70 increase for a Band D property compared with that set the previous year.

Council continues to follow best practice by expanding the minutes to show not only the percentage (%) but also the financial increase (£) the precept being set would have on a Band D Council Tax dwelling, considering the movement in the tax base, over that set for the previous year. And, in accordance with proper practices, there is clear evidence in the minutes of the actual budget being set alongside the reasoning for such a budget thereby ensuring transparency in the budgetary process followed by the council.

The Clerk/RFO uses the financial suite to provide detailed budgeting reports on a cost centre as well as at a coding level allowing for analysis of the actual figures to date, for both receipts and payments and forecasting values including comparisons with previous and future financial years' values with current values.

As outlined in the interim internal audit report, evidence was seen of the detailed budget report to actual with committed expenditure and funds available for the 1st quarter as submitted to the Finance and General Purposes Committee meeting of 31st July 2025. The written report from the Clerk, in accordance with Financial Regulation 4.9, provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned. Such reports submitted by the Clerk provide clarity on the day-to-day functioning of the revenue budgets along with transactions to/from Earmarked Reserves allowing for an understanding of the use of the annual precept funds and existing funds in the context of the Council’s overall budget assessment process. For the period under review, there were no significant unexplained variances from the budget, and the report was received. It is noted that the Committee agreed for the detailed report to be streamlined to allow the removal of those items that did not require an explanation and reference to future quarters.

Similarly, the budget monitoring reports for the periods Quarter 2 and 3 were submitted and reviewed by the Finance and General Purposes Committee at the meetings of 30th October 2025 and 30th January 2026 respectively. The quarterly budget reports are based upon live information from the financial accounting system and were received to allow council to review trends and identify potential issues or variances to allow informed corrective decision-making where necessary.
Comment: Council shows good practice by following the recommended key stages as to the budgetary process to be followed for the year and ensures that in its monitored actual performance against its budget during the year taking corrective action where necessary. Council continues to demonstrate that it shows good practice by following the recommended key stages as to the budgetary process have been followed throughout the

	year under review. Council ensures that virements between budgets are considered by full Council as and when they arise, subject to FR 4.4, which states that "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". Any addition to, or withdrawal from, any earmarked reserve shall be agreed by the council or relevant committee subject to its Terms of Reference and as per the limits set out in Financial Regulation 5.14.
6. Income controls. **Examination of:** • **Precept** • **Other income** • **Debtors**	As previously reported, Council received precept in the sum of £209,784.00 from Broadland District Council for the period under review in April and September 2025 as reported in the quarterly budget monitoring reports submitted to the Finance and General Purposes Committee at the July and October 2025 meetings. Evidence was provided showing a full audit trail from precept being discussed and approved to being served on the Charging Authority to remittance advice showing the precept to be paid and receipt of same in the council's bank account. For the year under review, Council received CIL receipts totalling £12,211.36 on 15th April 2025. The RFO maintains a comprehensive spreadsheet detailing income received and expenditure incurred. CIL receipts received are reported within the financial reports submitted to the Finance & General Purposes Committee, the minutes of such meeting being reported to full council, with further analysis within the CIL Project Lists detailing progress against committed funds. In accordance with the Regulations, the RFO has created an earmarked reserve for retained CIL balances. The Annual CIL Statement for 2025-2026 was available to view on the council operated website and demonstrates that there is a retained balance of £673,331.40 which has been transferred into in an Earmarked Reserve specifically allocated, in accordance with the Regulations. *Comment: council is aware that the Regulations provided clarity on the timing of the reports, and by which date they should be brought into the public domain*. Testing of randomly selected receipts paid under BACS / Direct Credit into the council's accounts were cross checked against cashbook, bank statements and invoices raised by the council. All were found to be in order with a clear underlying audit trail. Council continues with its preferred settlement of hire charges via the banking automated system direct into the council's bank account. Council has ensured that

appropriate controls procedures and documentation are in existence for the renting of the council controlled open spaces to allow for a clear audit trail through invoicing and recovery of all such income.

A cross check of money received via the banking system against invoices raised was conducted and found to be in order.
Council also uses a payment system (Stripe) to allow individuals and businesses to settle financial transactions with the council through the online transfer of money. Statements are produced monthly showing fees collected and sums owned to the council with detailed references as to the transactions taking place. The statements for the final quarter of the year 2025-2026 were interrogated to ensure that there are procedures in place for the handling of such transactions including the requirement to verify income received against statements and the financial records of the council. All were found to be in order.

At the meeting of 4th December 2025, the Playing Fields and Property Committee considered and approved the Hire Terms including fees as presented to commence 1st April 2026 to cover the 2026-27 period. The committee further considered 3G pitch deposit scheme and cancellation options and approved revised 3G Pitch Booking Terms, Conditions & Rules to take effect from 1st April 2026. Previously the Open Spaces & Property Committee had conducted a review in its consideration of the hire charges for the open spaces and property under the remit of the council and approved hire charges to take place with effect from April 2025.
Comment: the Clerk has ensured that council is aware that where it has self-generated income (other than the precept) it should consider situations that may lead to a loss of revenue as well as increased costs and ensure that appropriate measures are put in place to account for significant impacts to this revenue stream. Council is mindful of its own Financial Regulation 13.2 which requires all fees and charges to be reviewed on an annual basis.

A review of the "Aged debtor" listings on 31st March 2026 was undertaken with assurances given that appropriate follow up action is in place for those small outstanding accounts with the parish council. The RFO confirms that there were no accounts that gave cause for concern.
Comment: Council is aware that Proper Guidance states that uncollectible amounts, including bad debts, should only be written off with the approval of members, or under delegated authority by the RFO and that such approval should be shown in the accounting

	records.
7. Petty cash/expenses procedure.	Council does not operate a petty cash system.
8. Payroll controls. **Examination of:** • **Management of payroll** • **PAYE/NIC system in place** • **Compliance with HMRC procedures** • **Records relating to contracts of employment** • **Compliance with Pensions Duties** • **Treatment of expenses**	The council's payroll service is outsourced and operated by the Norfolk Association of Local Councils in accordance with HM Revenue and Customs guidelines. The council is a member of the Local Government Pension scheme (LGPS) as administered by Norfolk County Council. At the year-end, council had three employees on its payroll – Clerk and Responsible Financial Officer, Deputy Clerk and Facilities Manager and Parish Ranger. Cross-checks were completed on a sample of payments covering salary, PAYE and pension contributions and these were all found to be in order. In accordance with Proper Practices, PAYE taxes and employee and employer National Insurance contributions (NIC) are calculated and recorded for every employee. Deductions are paid to HM Revenue and Customs and Norfolk County Council on or before the dates prescribed. *Comment: There are robust payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the Council has complied with its duties under employment legislation and has met its pension obligations.* Payroll records are held securely by the Clerk to the council. All staff are paid at the agreed rate of pay as outlined in the 2025 agreement for Local Government Services Pay (as issued by the National Joint Council for Local Government Services). Electronic payments to all staff are made, in accordance with the approved procedure for accounts payable and as outlined under Financial Regulations 11.4. The payments to staff by bank transfer are ratified at meetings of the Council in accordance with Financial Regulation 11.6. The Council continues with the retention of the services of Personnel and Advice Solutions Ltd for ongoing support on Human Resource matters which includes (inter alia) the updating of employment contracts, staff handbooks and all necessary employment related documents and written procedures. Amendments to staff contracts are reviewed and overseen by the Staffing Committee under delegated powers with formal approval submitted to full Council as recommendations going forward. Council is aware of its pension responsibilities with all members of staff being members

	of the Norfolk County Council Local Government Pensions Scheme. The council's re-enrolment with The Pension Regulator was submitted on 31st March 2025.
9. Bank reconciliation. **Examination of:** • **Reconciliations** • **Cashbook** • **Bank Statements** • **Bank Transfers** • **Investment Records** • **Investment Strategy**	Bank reconciliations are completed on a regular basis and reconcile with the cash sheets. Overall, there is regular reporting of bank balances within the detailed financial reports submitted to the Parish Council and Finance Committee Meetings. The review of the bank reconciliation statement in comparison with the balance in its accounting records with its bank account balance allows the council an understanding of the discrepancies that may arise between the two at a given point in time. The bank reconciliation statement is a valuable internal tool that can affect financial reporting and detect errors, duplications and intentional fraud. A review of the bank reconciliation for the period October 2025 to March 2026, gave no cause for concern and reassurance is provided that the software that automates bank reconciliation has assisted in reducing any errors associated with manual processing. *Comment: council is aware that, in accordance with Proper Practices, the bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flow which aids decision-making, particularly when there are competing priorities. In accordance with Proper Practices.* Council has taken steps to ensure that it can evidence that it is working in accordance with guidance issued within Proper Practices which state that bank reconciliations should be prepared routinely, subject to independent scrutiny and signed by members with a regular minute to record the activity undertaken. It is confirmed that once in every quarter, a member other than the Chair is appointed to verify bank reconciliations (for all accounts) produced by the RFO. Detailed Balance Sheets, including bank balances, along with Detailed Profit and Loss Account Reports are also submitted in accordance with the timescales prescribed within council's Standing Orders and form part of the minutes that are retained in hard copy by the council. *Comment: Regular reporting of bank balances to the council is essential to ensure transparency in the financial activities of the council, allowing the public to see how the money is being managed and spent and to ensure that the council remains accountable for the use of public funds, ensuring that the money is spent in accordance with the council's budget and financial policies*. The Clerk ensures that the council follows proper practices by complying with Financial

	Regulation 6.9(iv) (Fund transfers within the councils banking arrangements up to the sum of £75,000, provided that a list of such payments shall be submitted to the next appropriate meeting of council), for the ratification of the movement of money between the Council's own bank accounts. Bank balances as of 31st March 2026 agree with the position bank statements (or acknowledging letters of statements) and for the year end stood at £1,147,365.54 across the accounts held in the parish council's name. Drayton Parish Council currently holds investments with Cambridge Building Society; Nationwide Building Society; Skipton Building Society and Broadland District Council (Deposit Scheme) – all of which have been placed in investment strategies that are regarded as short-term investments. *Comment: Overall, Council has considered the guidance as per Proper Practices on the treatment of investments which states that it is unusual for an authority to hold its reserves other than in the form of easily accessible bank deposits or other short-term investments.* Council's Investment Policy (as reviewed and adopted in August 2025) states that the council will aim to invest its reserves to maintain the value of these funds in real terms, to support future service delivery. It is confirmed that it is not the policy of the council to have any long-term investments and that funds are accumulated to cover anticipated asset replacement costs and to provide for envisaged projects and may be required at short notice. At the meeting in August 2025, council approved amendments to update outdated references, provide further clarification and/or update formatting only. There were no changes to the principles of the investment strategy and the principles, strategy and reporting arrangements for the effective management and control of the Council's treasury management (to be read in conjunction with the Council's Financial Regulations) were left unchanged. The minutes of the February 2026 meeting provide confirmation that the policy was reviewed once again and updated to include provisions that were now common to all of council's policies (for example standardised template) there were no material changes to the policy. The policy aims to support the Council's duty to ensure proper stewardship of public funds and compliance with relevant governance and accounting requirements. The policy now includes up to date provisions from the Practitioner's Guide 2025 as produced by the Smaller Authorities Proper Practices Panel (SAPPP). The Procedures for the implementation of the policy have been removed and provided under a separate supporting document and sets out the adopted procedure for how reserves are to be reviewed, approved and monitored.

	Comment: council might wish to ensure that the supporting documentation references the steps taken by the Council to assess any counterparty for any such investments and satisfy themselves that the sum invested is not subject to unreasonable risk.
10. Asset control. **Examination of:** • **Asset Register** • **Recording of fixed asset valuations** • **Cross checking on insurance cover**	The asset register for the year-ending 31st March 2026 was reviewed for appropriateness and accuracy and will be submitted for formal approval at the full Council meeting in June 2026. The register, as reviewed, reflects those items listed under insurance and within the parish council's remit for maintenance and ownership. The Asset Register has been fully integrated into the Scribe accounting system which allows for the recording of assets at a determined cost (acquisition) or at a suitable proxy cost. The register details assets held by the Council which have been defined as Fixed Assets and stands at £942,701.18. For comparison the value on 31st March 2025 was recorded as £925,609.98. The approved itemised list on 31st March 2026 will form the basis of Box 9 of the Accounting Statements Annual Governance and Accountability Guide. *Comment: Council follows the requirements for smaller authorities to record each asset at its original purchase cost or where the original purchase cost is unknown at the time of first recording on the asset register, a current value is recorded, which acts as a proxy value to the original cost and will remain unchanged until disposal.* Council is aware that once recorded on the Asset Register, the value of assets must not change from year to year until disposal. Concepts of depreciation and impairment adjustments are not appropriate for local councils. *Comment: Whilst there is no guidance where land or buildings have been subject to substantial renovation and improvement to such an extent that the new market value bears no relation to the original purchase cost. To avoid renovation and improvement work being separately recorded on the asset register and in these exceptional circumstances only, it may be prudent to obtain a market value supplied by a qualified surveyor.* The Asset Register was reviewed during the Internal Audit Visit and a high-level assessment check of assets against insurance valuations was undertaken and found to be in order. All assets were found to be appropriately insured or where appropriate, self-insured, by the Council. Council has in place procedures to ensure that the council's brokers are informed of any new asset acquisition to ensure appropriate insurance is in place. Premises cover is shown for three identified premises with all risk cover for items listed under generic headings for those located within the boundaries of Drayton. Specified cover is listed for street furniture and playground equipment. *Comment: in accordance with Proper Practices, Council has identified its key risks and taken steps to manage them in a way which it can justify to a level which is tolerable by*

	transferring the risk and buying in services from specialist external bodies and taking out insurance. Overall Council has understood the requirement to have in place safe and efficient arrangements to safeguard public money and council's assets. There are transparent measures in place to allow for the tracking of additions and disposals from the previous year. The minutes of the Finance and General Purposes Committee having oversight of the register, considered the register for appropriateness and accuracy at its meeting of 30th October 2025 and determined that there were no changes to the Council's insurance schedule required at that time.
11. Year-end procedures. **Examination of:** • **Appropriate accounting procedures used** • **Bank Statements and Cash Book agree** • **Has the appropriate end of year AGAR documents been completed?** • **Where an authority certified itself exempt in 2025 did it met the exemption criteria and correctly declared itself exempt?**	The Internal Auditor confirms that having reviewed the year-end files, there is a full underlying financial trail from financial records to the accounts produced. Debtors and creditors have been properly recorded and the RFO has continued to ensure that the Council's accounting software contains and records details on its assets and liabilities including the asset and investment register and other debts. Year-end balances agree with cash book and bank reconciliations: VAT Account: £10,983.02 Bank Accounts: £1,147,365.54 less Creditors: £8,108.54 Receipts in Advance: £105.60 Represented by: Total Reserves: £1,150,134.42 As is generally recognised, council using a proprietary accounting software will be able to accurately track transactions that will allow for comparisons over differing accounting periods. *Comment: Council is aware that its balance sheet provides a snapshot at a given point in time of the council's net worth thereby identifying its assets and liabilities and that year-end procedures allow the Council to ascertain the result of either a surplus or a deficit for the year under review.* Given the level of income and expenditure, council will be required to complete the Annual Governance and Accountability Return (AGAR) Form 3. The Annual Return from the Financial Accounting software package was submitted for internal audit review and it is assumed that the figures contained therein will be replicated in their entirety onto the Accounting Statements (Section 3 of the AGAR) prior to submission to the council for formal approval. The Internal Auditor has fully completed the Annual Internal Audit Report of the AGAR (Form 3) on this basis.
13. Exemption from a Limited Assurance Review	For the year ending 31st March 2025, council could not claim exemption from a limited assurance review as it failed to meet the following criteria: • Its gross income and gross expenditure are both below £25k; and

	• no public interest report/statutory recommendation/advisory notice/judicial review/application to court re unlawful item of account has been issued by its external auditor in the prior year; and • the reporting year is not one of the authority's first three years of existence.
14. Period for the Exercise of Public Rights set in accordance with the Audit & Accounts Regulations of 2015 in relation to the year 2024-2025 **Examination of:** • **Dates set for 2024-25**	The internal auditor confirms that the period for the public rights exercise covered the period 23rd June to 1st August 2025 with the notice being dated 20th June 2025. *Comment: within the Annual Internal Audit Report, internal control objective test M requires the internal auditor to establish whether the parish council correctly provided for the exercise and published a copy of the required "Public Notice" by ensuring that it clearly identified the statutory 30 working day period when the Authority's records are available for public inspection. This is evidenced by the notice on the website which contains the period for the exercise of public right; details of the way the documents can be inspected; the name and address of the external auditor and the provisions as contained under section 25 and section 27 of the Act.*
15. Have the publication requirements been met in accordance with the Audit & Accounts Regulations of 2015. **Examination of:** • **Publication requirements for the year 2024-2025**	The Internal Auditor confirms that the Council has complied with the requirements of the Accounts and Audit Regulations 2015 for smaller authorities with income and expenditure exceeding £25,000, as it has published the following for the year 2024 - 2025 on a publicly accessible website: • Section 1 – Annual Governance Statement of the AGAR - unaudited • Section 2 – Annual Accounting Statements of the AGAR – unaudited • Notice of the period for the exercise of public rights • Notice of Conclusion of audit • Section 3 – External Auditor Report and Certificate • Sections 1 and 2 of the AGAR including any amendments as a result of the limited assurance review *Comment: council is aware that all documentation relating to the year ending 31st March 2026 (Section 1 – Annual Governance Statement of the AGAR – unaudited; Section 2 – Annual Accounting Statements of the AGAR – unaudited and Notice of the period for the exercise of public rights) is uploaded to the council's website prior to the commencement of the period of public rights and prior to 1st July 2026 (whichever comes first).*
16. Internal Audit: **Examination of:** • **Reporting of Previous Internal Audit Reports** • **Review of internal audit** • **Appointment of internal auditor**	The Interim Internal Audit Report for the year 1st April 2025 to 31st March 2026, as carried out on 16th October 2025, was formally considered by the Finance and General Purposes Committee on 30th October 2026 with the minutes demonstrating that Members resolved that the audit report be formally recommended to Full Council for consideration at its meeting of 13th November 2025. There is also a clear reference in the minutes of 13th November 2025, that Members resolved to accept the internal audit action plan that provided details on the corrective actions to be undertaken and the members or officers responsible for delivering improvement and the deadline for the completion of these

	actions. The following matters were raised as recommendations in the interim internal audit. The Internal Audit Action Plan for the year 2025-2026 was submitted for internal audit review detailing the agreed corrective actions with status updates on the recommendations raised from current and previous internal audit reports. *1. Implementation of the use of the "power to spend" within the accounting system to refer to the powers used to incur expenditure – this is ongoing work.* *2. Review the publication requirements under the Local Government Transparency Code 2015 in relation to donations given* *3. Review of the Reserve Policy as adopted in February 2022.* In accordance with the Accounts and Audit Regulations 2015, the Parish Council formally reviewed the scope and effectiveness of its internal audit arrangements within the meeting at which the independent internal auditor was appointed for the year under review. Mrs Waples was confirmed as being appointed to act as the parish council's independent internal auditor for the year 2025-2026 at the Finance meeting of 14th August 2025. The internal audit dates (interim and annual) were agreed by mutual convenience and council was provided with a letter of engagement for the year 2025-2026 outlining the scope of internal audit activity; independence of the internal auditor; rights of access; reporting and remuneration. *Comment: as outlined in proper practices, council has understood that it should have a letter of engagement detailing roles and responsibilities for internal audit, audit planning and timing of visits, reporting requirements; access to information; period of engagement and remuneration and that both the interim internal audit and year-end internal audit dates had been provisionally booked.*
17. External Audit **Examination of:** • **Reporting of External Audit Report**	The External Audit Report and Certificate for the year ending 31st March 2025 having been received by the Council in early September 2025 was submitted to and noted by Full Council with formal adoption at the meeting of 11th September 2025. There were no matters which came to the attention of the external auditor that gave cause for concern that relevant legislation and regulatory requirements that have not been met. Similarly, there were no matters to be brought to the attention of the council. The Internal Auditor is able to confirm that the external auditor report and certificate

	along with the conclusion of the external audit have been published on the Council's website. Details as to how copies may be purchased have also been included. Comment: in order to comply with the Regulation 16 of the Accounts and Audit Regulations 2015, Council has demonstrated that it is aware that, as soon as it is reasonably practical after the conclusion of the audit, it should publish a statement saying that the audit has been concluded, giving the details of the public's rights of inspection under section 25 of the 2014 Act (Local Audit and Accountability Act 2014) and saying where and when those rights may be exercised.
18. Digital and Data Compliance **Examination of:** • **Website Accessibility Regulations** • **Use of secure email and gov.uk domain name** • **Adoption of an IT Policy (including use of the authority owned and personal equipment)** • **Compliance with Freedom of Information Act** • **General Data Protection Regulations (GDPR) - Compliancy with GDPR requirements** • **Transparency code requirements**	Assertion 10 has now been added to clarity data compliance (previously covered under Assertion 3). To warrant a positive response, the authority needs to have taken the following actions: • Meet the Web Content Accessibility Guidelines 2.2 AA and the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018. • Have a generic email account hosted on an authority owned domain • Must have an IT policy. • Must follow both the General Data Protection Regulation (GDPR) 2016 and the Data Protection Act (DPA) 2018. • Must process personal data with care and in line with the principles of data protection. • Must publish documentation as specified in the Freedom of Information Act 2000 and the Transparency code for smaller authorities (where applicable). Council has a website accessibility statement on its website detailing the technical information of the website along with the methods used for testing the website; the steps being taken to improve accessibility and how the site is being improved to ensure that content meets the WCAG 2.2AA Standard under Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018. The website was last updated in December 2025 We tested the website using https://wave.webaim.org according to WCAG 2.2 AA standards which guide the council's long-term audit and improvement plans. The main structural and design elements of the site were found to be WCAG 2.2 AA standard compliant on that date, although some documents linked to the site were not compliant. When accessibility issues are identified, the council's statement states that they aim to work within a reasonable period to resolve those issues where possible. *Comment: Council is aware that the statement should be kept under regular view (Section 5.123 of the Practitioners' Guide 2025) and applicable amendments incorporated with regards to non-accessible documents and points of contact).*

	The Council has a GOV.UK domain for its council website which also supports a secure and digitally managed email system. Council is aware of the importance of ensuring that it uses a secure e-mail system with a gov.uk address thereby identifying that it has local government status and demonstrating authenticity when building trust and credibility with the public. Council has also adhered to the guidance contain within proper practices which recommends that a GOV.UK domain name be used to support council's official email accounts for officers and councillors. In accordance with guidance issued, the RFO is able to add and remove member and staff email accounts via the Council's nominated IT company. Council has adopted a policy that mandates the use of authority-owned email accounts for official business and provides guidelines to ensure that all communications are conducted in a manner that is consistent with the overreaching obligations and standards of the parish council. At the meeting of full Council of 14th August 2025, council adopted an Information Technology Policy covering the use of IT equipment for authority business for both Staff and Councillors. The policy applies to all individuals who use Drayton Parish Council's IT resources, including computers, networks, software, devices, data, and email accounts. The Council is correctly registered with the Information Commissioner's Office (ICO) as a Data Controller in accordance with the Data Protection Legislation. The council's adopted publication scheme, which details the publication of information by the authority as approved by the Information Commissioner was available to view on the parish council's website. Council has ensured that it understands the requirement to proactively publish or otherwise make available as a matter of routine, information, which is held by the authority and falls within certain classifications. Council's Officers have ensured that the council complies with its duty to adopt and maintain the scheme and ensure that the document is maintained in accordance with the provisions of the Freedom of Information Act. Council has taken active steps to ensure compliancy with the GDPR requirements and has produced a comprehensive suite of policies that provide clear responsibilities and obligations of Drayton Parish Council in respect of the collecting, using and protecting of personal information in accordance with the provisions of the GDPR. Appropriate Data Protection policies and procedures are in place along with the lawful basis for the

	processing of data covered by the regulations as well as policies that deal with the effective management of its records thereby demonstrating that the Council has acted in compliance with its legal and regulatory obligations. Council is aware that, given its level of turnover, it is subject to the Local Government Transparency Code 2015 (for those with annual turnover of income and expenditure exceeding £200,000) and is required to make certain data held and managed by the council available to the public unless there are specific sensitivities to doing so. The publication document provide full details of the information that is to be published on a quarterly and annual basis. Council's Officers have noted the council's publication obligations under Sections 31 and 32 in respect of contracts exceeding £5,000 alongside the compliance requirements and the outstanding publication obligations identified in the audit report and have sought to ensure that they are incorporated into the Expenditure Reports submitted on a quarterly basis.
19. Responsibilities as a Trustee **Examination of** • **Council's role and responsibilities**	The council, as a corporate body, does not act as a sole trustee and is not responsible for the managing of Trust funds or assets.
20. Additional comments. **Examination of:** • **Annual Meeting** • **Election of Chair and Vice-Chair and signing of Declaration of Acceptance of Office** • **Register of Interests** • **Code of Conduct** • **Review of Terms of Reference for Standing Committees** • **Minutes** • **Openness of Local Government Bodies Regulations 2014** • **Cookie and Disclaimer Notices on Websites**	Council held its Annual Meeting of the Parish Council on 15th May 2025 with the election of the Chair the first item on the agenda in accordance with legislation. At the same meeting Council reviewed and agreed all its committee titles including membership numbers, Chairs of and appointments to its Standing Committees: Finance and General Purposes; Staffing Committee; Open Spaces & Property; Environment and Highways. Appointments were also made to Working Groups set up for specific projects and appointments made for council representatives to the committees or organisations upon which the council had a seat. *Comment: in accordance with legislation, council has delegated the performance of several of its statutory and legal responsibilities to several of its committees in accordance with section 101(1) of the 1972 Act ensuring that each committee is acting for and on behalf of the council.* In accordance with section 83(4) of the 1972 Act, Council has ensured that the Chair and Vice-Chair, on being elected to office, have signed a declaration of acceptance of office in the presence of another councillor or the clerk. Evidence was seen on the parish council's website of a direct link to the District Council's website for the Register of Interests for all current Town Councillors.

It is reconfirmed that, at the meeting of 9th December 2023, Council resolved to adopt the Model Councillor Code of Conduct 2020 with changes in line with the Local Government Association (LGA) Model Template for the purposes of discharging its duty to promote and maintain high standards of conduct within its area. The Code as adopted also includes specific sections for members regarding sensitive interests and dispensation procedures. The adopted Code can be seen on the Council's website.

At the meeting of 15th May 2025, Council formally reviewed its governance structures that were needed for formalised delegation and documented decision making. Council is aware that, where it appoints a committee, it must ensure that the terms of reference clearly state the matters for which that committee is collectively responsible. The minutes of the Finance and General Purposes Committee meeting of 2nd February 2026, also demonstrate that a review of the approved the terms of reference for council's standing committees (as approved at the Annual Meeting of 15th May 2025) was considered with approved recommendations to be submitted to Full Council for consideration at the annual meeting in May 2026. The Committee reviewed the overall effectiveness of Committee operations and support provided and confirmed its preference for hard copies of certain paperwork to be continued as this was proven to be useful for members.
Comment: the minutes confirm that in accordance with Standing Order 14bi, Councillors *would have an opportunity to confirm if they would like to receive hard copies and/or digital copies of all papers alongside digital summons at the Annual Meeting of the Parish Council.*

In accordance with the Local Government Act 1972 Schedule 12 para 41 (1), Council is aware that the looseleaf minutes and associated documents of the parish council should be initialled and signed by the person chairing the meeting at the time of signature which ensures their lawful providence. During the year under review, at each meeting, the council resolves to receive and approve the minutes with appropriate signatures collected to ensure their lawful providence. In accordance with LGA 1972 Schedule 12, paragraph 41 allows for the minutes of the proceedings of meetings of a local authority to be recorded on loose leaves consecutively numbered and consideration should be given for the implementation of such a system.

Council's minutes show apologies given (where applicable) with a formal record to show that Council has approved the apologies submitted.
Comment: council continues to show compliance with the provisions of s85 of the 1972

	Act in the recording of apologies and the approval of absences. The Openness of Local Government Bodies Regulations 2014 were enacted on 5th August and came into force on 6th August 2014. These regulations allow for the filming and recording of Council meetings (and other specified public bodies) and provide for access to records (e.g. of decisions made by officers). Council continues to ensure that it acts within the provisions of the 2014 Regulations and publishes a broad range of information online. The rules on cookies are covered by the Privacy and Electronic Communications Regulations 2003 (PECR). PECR also covers the use of similar technologies for storing or accessing information, such as 'Flash cookies' and device fingerprinting. The ICO is responsible for enforcing these rules and recommends that organisations have clear and comprehensive information about the way they use cookies and ensure that for any cookie not strictly necessary for their website, they give you an appropriate means of consenting to that cookie being set on your device. Council has confirmed that its website uses cookies, with the main cookie notice appearing on the site at the first-time access is gained. Cookie settings are accessible in the bottom right corner of the website for the user to take appropriate action.
21. Policy Review: **Examination of:** • **Review dates** • **Evidence on website** • **Adoption of new policies**	As mentioned in the internal audit for the year ending 31st March 2025, council had previously agreed that all policies were to be reviewed on a four-yearly basis, unless legislation requires otherwise, to coincide with the term served by the council. Due to staffing capacities, the expected review of specified policies was not brought back for review during the year 2024-2025. Within the review of the narrative interim internal audit report for the current year, the Finance and General Purposes Committee confirmed (as approved by full Council at its February meeting) that the Document Review Schedule, as established in July 2023, would be updated in terms of priority and specified policies brought back for review during the year 2025-2026. The minutes of 2nd February 2026 of the Finance and Governance Committee, provide confirmation that the Document Review Schedule for the ensuing year was received and agreement was forthcoming for the 2025 policies overdue for review to be prioritised in 2026-27 including the CCTV Policy following installation of CCTV at Green Lanes. Consideration was given to a more even spread of the workload which would allow the review to incorporate and schedule periodic reviews of Hire Agreements and Preferred Suppliers. *Comment: council has understood that regular reviews help identify outdated policies that may need updating and/or result in additional training. As with all councils operating at this level, updated policies help identify and mitigate risks before they*

	become significant issues. Council's policies, once approved are made public and available to view on the publicly accessible website, thereby ensuring that there is transparency in the way decisions are made helping the public to be kept informed and engaged in the decision-making process. *Comment: council has understood that transparency is a fundamental principle of good governance. BY making key policies public, it can demonstrate its commitment to good governance.*

Victoria S Waples

Date of Internal Audit Visits: 16.10.2025 (Interim) and 27.05.2026 (Annual) **Date of Internal Audit Report: 31.05.2026**

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DRAYTON PARISH COUNCIL
FINANCE & GENERAL PURPOSES COMMITTEE

Paper	**FGP10:** Review of Effectiveness of Internal Audit
Meeting	Finance & General Purposes Committee
Date	30th July 2026
Author	Parish Clerk & RFO

Summary

Background

Section 4 of the Practitioners Guide sets out the best practice guidance for Internal Audit and states that Councils should carry out an annual review of the effectiveness of the overall internal audit arrangements.

Per the Council's adopted statement of Internal Controls, the review of effectiveness is undertaken by the Finance & General Purposes Committee and the attached report aims to confirm that audit arrangements align with best practice set out in the Practitioners Guide. Specifically in relation to arrangements for:

- Selecting and appointing an internal audit provider
- Engagement
- Planning and Oversight
- Internal Audit Checklist
- Reporting on Internal Audit

In preparation for internal audit arrangements for 2026-27 financial year, the proposed audit plan from internal Auditor V. Waples is attached for consideration.

Recommendation

The Committee is asked to review the effectiveness of the internal audit arrangements and confirm the proposed audit plan for 2026-27 from V. Waples.

Having reviewed the effectiveness of the internal audit arrangements and the proposed audit plan for 2026-27 supplied, the Committee is asked to consider the re-appointment of V. Waples.

To note

There is no requirement to rotate auditors but the independence of the appointed person should be reviewed every year with regard to personal, financial and professional independence.

Recommendation

The Committee is asked to review the effectiveness of the internal audit arrangements and confirm the proposed audit plan for 2026-27 and the re-appointment of V. Waples.

Best Practice	Evidence of Achievement
Selecting and Appointing an Internal Audit Provider: Independence	
There is no requirement to rotate auditors but the independence of the appointed person should be reviewed every year with regard to personal, financial and professional independence.	Internal Auditor does not have any involvement in, or responsibility for, the financial decision making, management or control of the authority, or for the authority's financial controls and procedures.
	Internal Auditor is not a current or recent authority member for Drayton Parish Council and has taken no decisions in the year to be audited.
	Internal Auditor has no personal connection to a member or officer of the Council.
	There are no actual or perceived conflicts of interest declared in the letter of engagement.
Selecting and Appointing an Internal Audit Provider: Competence	
There is no requirement for a person providing the internal audit role to be professionally qualified, however essential competencies to be sought from any internal audit service should align with those outlined in the Practitioners Guide.	Internal Auditor demonstrates an up-to-date understanding of the Practitioners Guide and AGAR requirements.
	Internal Auditor has extensive experience as a Parish Clerk for a similar sized Parish and is familiar with governance processes and accounting regulations for parish councils.
	Experienced auditor with Suffolk Association of Local Councils (SALC) as both an auditor and trainer.
	Evidence as to competence includes a written recommendation from previous Internal Auditor.
Engagement	
Every authority should ensure that they have a letter of engagement.	Internal Auditor first appointed by Council to undertake internal audit for the financial year 2024-25. Letter of engagement received and signed for each year appointed.
Planning and Oversight	
As part of the review the internal auditor should produce a report to the authority highlighting areas for improvement or development. An action plan should be produced setting out the areas of improvement required and any proposed remedial actions.	Interim and year-end audits were scheduled and completed in accordance with agreed audit plan.
	Internal audit reports provide clear assurance over the adequacy and effectiveness of the Council's system of internal control and identify areas requiring improvement where appropriate.
	The Finance & General Purposes Committee and Council formally consider internal audit reports and monitor implementation of recommendations.

Internal Audit Checklist	
As part of the review the internal auditor undertakes the basic requirements for conduct of an effective internal audit review of an authority's financial and governance records and controls facilitating the completion of the Internal Audit Report in an authority's Annual Governance and Accountability Return (AGAR).	Sample testing by the auditor was carried out in accordance with the letter of engagement outlining the scope of internal audit in line with basic requirements set out in the Practitioners Guide. The scope of work is deemed to be proportionate to the size and complexity of financial arrangements for the Council and no significant gaps in audit coverage were identified during the year.
	Necessary documents and records made available for the purpose of the audit.
Reporting on Internal Audit	
Completing the annual internal audit report on the Annual Governance and Accountability Return. Additional narrative report to the authority is expected.	The internal audit report and AGAR were completed and submitted within the required timescales. Narrative report clearly explains key findings and recommendations.

Conclusion of Review
Having reviewed the internal audit arrangements for the financial year 2025-26, including the independence and competence of the Internal Auditor, the scope of audit work undertaken, the quality and timeliness of reporting and the implementation of recommendations arising from audit reviews, it is my opinion as Responsible Financial Officer that the Council's Internal Audit arrangements were effective during the financial year 2025-26 and undertaken in accordance with the requirements of the Practitioners Guide. I am satisfied that the Internal Auditor remains independent, suitably qualified and experienced and has delivered an effective internal audit service during the financial year. It is my recommendation that the Committee re-appoints the Internal Auditor for the financial year 2026-27, subject to agreement of the letter of engagement and audit programme attached.

DRAYTON PARISH COUNCIL AUDIT PLAN 2026-2027

SUBJECT	REVIEW PERIOD
PROPER BOOK-KEEPING: • CASH BOOK MAINTAINED AND UP TO DATE • RECONCILED MONTHLY	*SIX MONTHLY CHECK*
BANK RECONCILIATION: • COMPLETED MONTHLY • ANY UNEXPLAINED BALANCING • REGULAR REPORTING AND MINUTING OF BANK BALANCES • AGREE WITH BANK STATEMENTS • CORRECT IDENTIFICATION OF UNPRESENTED CHEQUES/RECEIPTS • INVESTMENTS RECORDS UPDATED • INVESTMENT STRATEGY IN ACCORDANCE WITH GUIDELINES	*SIX MONTHLY CHECK*
STANDING ORDERS AND FINANCIAL REGULATIONS: • CHECK COMPLIANCE WITH CURRENT LEGISLATION • CHECK ANNUALLY REVIEWED • APPOINTMENT OF RESPONSIBLE FINANCIAL OFFICER	*ANNUAL CHECK FOR COMPLIANCE, ADHERENCE AND REVIEW*
PAYMENT CONTROLS: • OLP AUTHORISED • CASH BOOK ENTRY • BANK STATEMENT ENTRY • SUPPORTING INVOICES • MINUTED APPROVAL • VAT IDENTIFIED REPORTED AND RECLAIMED • GENERAL POWER OF COMPETENCE • LOAN PAYMENTS AND INTEREST AGREE WITH SCHEDULE. • ESTIMATES, QUOTES AND TENDERS • TREATMENT OF AMOUNTS REFUNDED/REIMBURSED • CREDIT CARD PAYMENTS	*SIX MONTHLY TESTING ON 18 RANDOMLY SELECTED PAYMENTS INCLUDING ALL SINGLE PAYMENTS OVER £2,500.* *SIX MONTHLY CHECK ON ALL NEW CONTRACTS AWARDING DURING THE PERIOD AND PROCEDURES ADOPTED FOR THE AWARDING OF THESE CONTRACTS*

DRAYTON PARISH COUNCIL AUDIT PLAN 2026-2027

RISK MANAGEMENT: • RISK ASSESSMENT REVIEWED AND MINUTED • FINANCIAL, CEMETERY, ALLOTMENTS, BUILDING/ASSETS • INSURANCE POLICY REVIEWED, COVER APPROPRIATE AND ADEQUATE • FIDELITY GUARANTEE INSURANCE COVER ADEQUATE • INTERNAL CONTROLS DOCUMENTED AND REGULARLY REVIEWED	***ANNUALLY INCLUDING REVIEW OF ANY SIGNIFICANT EVENTS AND THEIR IMPACT***
BUDGETARY CONTROLS: • ANNUAL BUDGET PRODUCED TO SUPPORT PRECEPT • DISCUSSED, APPROVED, AND ADOPTED BY COUNCIL • PRECEPT DEMAND MINUTED • REGULAR REPORTING OF EXPENDITURE AND VARIANCES • MONITORING RESERVES – GENERAL AND EARMARKED • APPROVAL OF RESERVE POLICY • MONITORING OF MOVEMENT BETWEEN RESERVES • MONITORING OF INVESTMENTS • APPROVAL OF NEW INVESTMENTS	***SIX MONTHLY CHECK INCLUDING UNDERSTANDNG/REVIEW OF SIGNIFICANT EVENTS AND THEIR IMPACT***
INCOME CONTROLS: • PROMPTLY RECEIVED AND BANKED • INVOICES ISSUED AND CHASED FOR SETTLEMENT • FEES STRUCTURE IN PLACE WITH REGULAR REVIEWS	***SIX MONTHLY TESTING ON 18 RANDOMLY SELECTED RECEIPTS.***
PETTY CASH: • EXPENDITURE RECORDED AND SUPPORTED BY RECEIPTS • FLOAT REIMBURSEMENT REGULARLY • REPORTED TO COUNCIL • SECURITY OF CASH KEPT	***SIX MONTHLY TESTING ON 12 RANDOMLY SELECTED PETTY CASH RECEIPTS INCLUDING CHEQUES RAISED TO REIMBURSEMENT PETTY CASH FLOAT***

DRAYTON PARISH COUNCIL AUDIT PLAN 2026-2027

SUBJECT	REVIEW PERIOD
PAYROLL CONTROLS: • MANAGEMENT OF PAYROLL • PAYE/NIC CORRECTLY DEDUCTED • PENSION PAYMENTS CORRECTLY DEDUCTED • NEW RULES FOR LGPS 2014 IMPLEMENTED • OVERTIME PAID CORRECTLY • CHANGES TO CONTRACTS AGREED BY COUNCIL • EXPENSES APPROVED AND PAID IN LINE WITH RECOMMENDATIONS • RECORDS RELATING TO CONTRACTS OF EMPLOYMENT	***SIX MONTHY TESTING ON 6 SALARY PAYMENT, 6 PAYMENT TO HMRC AND 6 PAYMENT TO PENSION SCHEME.***
ASSET CONTROL: • EXAMINATION OF ASSET REGISTER • ANNUALLY REVIEWED • RECORDING OF ASSET VALUATIONS • REVIEW OF INSURANCE COVER AND ADEQUACY	***SIX MONTHLY TESTS OF 24 ASSETS AGAINST INSURANCE VALUATIONS.***
YEAR-END PROCEDURES: • CORRECT ACCOUNTING BASIS • BANK STATEMENTS AND CASH BOOK AGREE • DEBTORS AND CREDITORS PROPERLY RECORDED • TREATMENT OF CREDIT CARD BALANCES • EXPLANATORY FIGURES INCLUDING NARRATIVE ON VARIANCES IN SECTION 2 OF THE AGAR FROM PREVIOUS YEAR +/-15% + £200 • RELEVANT SECTIONS OF THE ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN APPROVED / SIGNED	***ANNUALLY***

DRAYTON PARISH COUNCIL AUDIT PLAN 2026-2027

INTERNAL AUDIT: • REPORTING OF PREVIOUS INTERNAL AUDIT REPORTS • REVIEW OF INTERNAL AUDIT IN ACCORDANCE WITH PROPER PRACTICES • APPOINTMENT OF INTERNAL AUDITOR MINUTED • REVIEW OF INDEPENDENCE OF THE INTERNAL AUDITOR FROM THE COUNCIL'S FINANCIAL DECISION-MAKING PROCESSES	***SIX MONTHLY CHECK***
EXTERNAL AUDIT: • REPORTING OF EXTERNAL AUDIT INCLUDING COMPLETION LETTER • REVIEW OF EXTERNAL AUDIT • PUBLICATION OF COMPELETION OF EXTERNAL AUDIT AND REPORTS	***SIX MONTHLY CHECK***
PUBLICATION OF REQUIRED DOCUMENTATION • COMPLIANCE WITH TRANSPARENCY CODE 2015 • COMPLIANCE WITH ICO PUBLICATION REQUIREMENTS	***SIX MONTHLY CHECK***
EXERCISE OF PUBLIC RIGHTS • PROVISION FOR THE EXERCISE OF PUBLIC RIGHTS • PUBLICATION OF THE PUBLIC NOTICE • MINUTING OF THE RELEVANT DATS AT THE SAME TIME AS APPROVING THE AGAR	***ANNUALLY***
PUBLICATION REQUIREMENTS FOR YEAR END • PUBLISHED AGAR IN ACCORDANCE WITH LEGISLATION • PUBLICATION OF THE NARRATIVE INTERNAL AUDIT REPORT	***ANNUALLY***
DIGITAL AND DATA COMPLIANCE • WEBSITE ACCESSIBILITY REGULATIONS 2018 • USE OF SECURE E-MAIL SYSTEMS AND GOV.UK ADDRESSES • COMPLIANCE WITH FREEDOM OF INFORMATION ACT 2000 • ADOPTION OF AN IT POLICY (USE OF THE AUTHORITY OWNED AND PERSONAL EQUIPMENT)	***ANNUALLY***

DRAYTON PARISH COUNCIL AUDIT PLAN 2026-2027

GENERAL DATA PROTECTION REGULATIONS • COMPLIANCE WITH THE GENERAL DATA PTOTECTION REGUALTIONS (GDPR) 2016 • COMPLIANCE WITH THE DATA PROTECTION ACT (DPA) 2018 • PRIVACY NOTICES	*ANNUALLY*
TRUST FUNDS • COMPLIANCE WITH RESPONSIBILITES AS A TRUSTEE • ACTING IN ACCORDACNE WITH THE TRUST DOCUMENT	*ANNUALLY*
MISCELLANEOUS: • MINUTES PRODUCED IN ACCORDANCE WITH LEGISLATION • ANNUAL MEETING OF THE TOWN COUNCIL HELD IN ACCORDANCE WITH LEGISLATION • ELECTION OF CHAIR (MAYOR) OF THE COUNCIL • COMPLIANCE WITH LOCALISM ACT 2011 • REVIEW OF COUNCIL POLICIES • ADOPTION OF NEW POLICIES • OPENNESS OF LOCAL GOVERNMENT BODIES REGULATIONS 2014 • COOKIE NOTICES ON WEBSITE	*ANNUALLY*
WORK TO BE CARRIED OUT: • MRS VICTORIA WAPLES	*FREQUENCY: AS DETAILED ABOVE* *SIX-MONTHLY – INTERIM AUDIT* *ANNUAL – FULL AUDIT ON ALL ITEMS*

Paper	**FGP11:** To receive notes and actions arising of the meeting of the Community Events Advisory Group held on 26th May 2026 and 15th July 2026.
Meeting	Finance & General Purposes Committee
Date	30th July 2026
Author	Parish Clerk & RFO

Summary

Background

The Community Events Advisory Group is a Working Group of the Finance & General Purposes Committee. The aim of the Group is to oversee the planning, delivery and promotion of an agreed annual progamme of events.

In line with the Groups Terms of Reference, notes and actions arising are reported at the next meeting of the parent body.

Recommendations to the parent body must be made in writing and presented to the Finance & General Purposes Committee for consideration.

Recommendation

The Committee is asked to receive the notes and actions arising for information and consider any recommendations.

DRAYTON PARISH COUNCIL
COMMUNITY EVENTS ADVISORY GROUP

Meeting Date	26th May 2026	**Time**	2:00pm – 3:30pm
Location	Microsoft Teams		
Present	**Council Members:** A. Crotch (Chair), G. Everett, A. Taylor and R. Turner. **Community Member:** Amanda Sheehy		
In attendance	Amy Pinkham; Drayton Parish Clerk & RFO		

Recommendations to Parent Body

- 2027-28 Events Programme

Meeting Actions

- Clerk to present the event management plan for the 2026 Christmas Lights Switch on Event at the next meeting including recommendations from the Group.
- Cllr. A. Crotch to reach out to Hellesdon Parish Council for more information on associated costs regarding Christmas Lunch event.
- Cllrs. A. Taylor and R. Turner to investigate initial plans for the Christmas Meal event in line with the supporting paper and report back at the next meeting.

Meeting Notes

The Group appointed Cllr. A. Crotch to Chair the meeting.

1. **To receive apologies for absence.**
   Apologies received from Cllrs. K. Morgan and H. Kisby and Community member Sharon Brett.
2. **To receive declarations of interest on matters to be considered at the meeting and consider requests for dispensation.**
   None.
3. **To note actions and outcomes arising from the meeting of the Group held on 18th November 2025 for information.**
   Noted.
4. **To review the 2025 Christmas Lights Switch-On Event and consider recommendations for the 2026 event.**
   Members of the Group completed the survey reviewing the 2025 event and agreed to include the following recommendations for the 2026 event:
   - To notify local businesses of the event and consider opening late
   - To request use of local Car Parks
   - To confirm availability of Amor to provide catering
   - To consider seeking additional volunteers to support the event
   - To confirm availability of school choir and where not available investigate:
     - Other local group choirs
   - Subject to a review of the 2026 budget, investigate options for:
     - PA System hire
     - Additional lighting for use before the switch on
     - Additional publicity for Church Farm residents and banner to promote the event for display at Amber's Army

- Leaflet printing for local businesses
- Christmas Market and/or Children's Christmas Party at the Village Hall and/or Bob Carter Centre including a competition
- Additional glow sticks and inflatable costumes

5. **To review the 2026 Annual Parish Meeting (APM) and consider recommendations for the 2027 event.**
   Members of the Group completed the survey reviewing the 2026 event and agreed to include the following recommendations for the 2027 event:
   - To remain at Drayton Hall Auditorium, subject to availability
   - To take questions after reports
   - To consider options for amplification
   - Name tags/badges/lanyards for Councillors
   - Signage for parking and auditorium entrance
   - Additional posters and leaflets promoting the event
   - Further promotion of the Parish Council at the meeting including display of the Council website
   - Change of name to further distinguish the APM from Parish Council meetings
   - To provide post event updates and feedback from the event on social media
6. **To consider arrangements for a community meal to help reduce loneliness and isolation for residents during the Christmas Period.**
   The Group noted that it may be challenging to target 'lonely' and 'isolated' residents and could instead target the event for elderly residents. The Group noted the Christmas Lunch hosted by Hellesdon Parish Council as a comparable event and Cllr. A. Crotch agreed to reach out for more information on associated costs. Cllrs. A. Taylor and R. Turner agreed to investigate initial plans for the event in line with the supporting paper and report back at the next meeting.
7. **To consider recommendations for the events programme 2027-28.**
   The Group agreed to recommend the following events for the 2027-28 financial year:
   - To continue the Christmas Lights Switch On and Annual Parish Meetings
   - Community Breakfast Club
   - Parish Councillor Recruitment event/drop in session
   - Outdoor summer event similar to Queens Jubilee/Kings Coronation with stalls to promote local community groups

8. **To consider items for the next agenda.**
   To receive the 2026 Christmas Light Switch On Event Management Plan.
   To receive update on arrangements for a community meal.
   Following recommendations for additional and/or larger scale events, the Group noted that additional resources would be required to support effective delivery. It was agreed that options for resourcing should be explored, including the potential for a Community Events Project Officer or similar role at the next meeting.
9. **To note exchange of information.**
   Amber's Army Allstars would take place at Aldiss Park on Saturday 6th June.
10. **To confirm the date and time of the next meeting.**

The Group agreed to meet face to face and the date and time to be confirmed by Doodle Poll for either Tuesday 13th or Wednesday 14th July.

Meeting Date	15th July 2026	**Time**	11:00am – 12:30pm
Location	KGV Pavilion, Drayton High Road, NR8 6AW		
Present	**Council Members:** A. Crotch (Chair), H. Kisby, A. Taylor and R. Turner. **Community Members:** None.		
In attendance	Amy Pinkham; Drayton Parish Council Clerk & RFO.		

Recommendations to Parent Body

None.

Meeting Actions

- Cllrs. A. Crotch, A. Taylor and R. Turner to continue investigation into plans for the Christmas Meal event as discussed for reporting back at the next meeting.
- Clerk to amend Christmas Light Switch On publication material to emphasise that the event is organised by the Council.
- Clerk to draft business case for option 3 presented under agenda item 7 for consideration at the next meeting, including any potential funding opportunities.

Meeting Notes

1. **To receive apologies for absence.**
   Council member Keith Morgan and Community members Sharon Brett and Amanda Sheehy.
2. **To receive declarations of interest on matters to be considered at the meeting and consider requests for dispensation.**
   None.
3. **To note actions and outcomes arising from the meeting of the Group held on 26th May 2026 for information.**
   Noted.
4. **To receive update on Christmas Lunch Event.**
   Cllr. A. Crotch confirmed approximate costs for similar event in Hellesdon for comparative purposes. Cllr. H. Kisby confirmed availability and cost estimate from Bob Carter Centre for room hire and catering for up to 50 people. The Group noted the number of local events held around the Christmas Period and considered whether a January event might be preferable.
   The Group agreed to continue scoping exercise for implementation in 2027-28, noting that estimated costs for the Community Event budget would be considered by the Finance & General Purposes Committee at the October 2026 meeting.
   It was agreed that the Group should consider alternative venues and catering options for comparison, noting that unstaffed venues such as Village Halls would need to further consider options for volunteers.

   A. Taylor: To investigate potential sponsors including Age UK.

   A. Taylor & R. Turner: To investigate options for entertainment.

A. Crotch: To seek quote for Hall Hire from Thorpe Marriott Village Hall, investigate options for Fish and Chips and pass on details for relevant entertainers to Angie and Rachel.

5. **To review Event Management Plan for 2026 Christmas Lights Switch On Event.**
   The Group received the Event Management Plan included amendments recommended from the last meeting.
   It was noted the estimated budget did not include additional costs quoted under item 6 of the agenda and this section would be updated pending any decisions taken at the meeting.
   It was noted that the PRS License needed to be added to the budget list and with this in mind the remaining balance would be closer to £750.
   It was further noted that publications and signage should emphasise that the event is run by the Council.
   The Group agreed glow sticks were not required for this year.
6. **To consider quote from Viking Stage Lighting.**
   The Group agreed to proceed with associated costs for PA System, Mixer and car park flood lighting only. It was noted the labour cost would be re-quoted.
7. **To consider options for additional resources for Community Events Delivery.**
   The Group considered the proposed events programme and the resourcing options presented. Option 3 was identified as the preferred method, noting the benefits of wider community engagement to better communicate the work of the Council and to further explore the service needs of Drayton. It was anticipated that the wider remit of the role would deliver greater community benefit and therefore provide better value for money.
   The Group felt that attendance at local community groups and the management of the Council's social media could be included within the remit of the role.
   The Group noted that the proposed role could also provide scope for the establishment of a Community Engagement Committee with delegated powers beyond those of the Advisory Group and could be considered as part of the annual review of Terms of Reference.
   The Group agreed to consider a business case for a Community Engagement Officer or similar role at its next meeting, including any potential funding opportunities.
8. **Exchange of Information.**
   None.
9. **To confirm the date and time of the next meeting.**
   Thursday 3rd September 4pm at KGV.

DRAYTON PARISH COUNCIL
FINANCE & GENERAL PURPOSES COMMITTEE

Paper	**FGP12:** Earmarked Reserves
Meeting	Finance & General Purposes Committee
Date	30th July 2026
Author	Parish Clerk & RFO

Summary

Background

At the October 2025 meeting, it was noted that a number of the Council's Earmarked Reserves were approaching levels considered sufficient to meet their intended purpose. As part of the 2027-28 budget exercise, the Committee agreed to review reserve levels where appropriate.

In line with the Council's adopted Reserves Policy, Earmarked Reserves are established to provide funding for specific projects, assets, liabilities or future expenditure commitments. They form an important element of the Council's financial planning arrangements and help smooth the impact of significant expenditure over a number of years.

However, reserves should be maintained at a level that is sufficient, but not excessive, for their intended purpose. Where balances significantly exceed foreseeable requirements, there is a risk that Council funds are held unnecessarily without a clear planned use.

Earmarked Reserves Review

A review has been undertaken by the Responsible Financial Officer of Earmarked Reserves for Streetlighting and Play Area Enhancements currently held by the Council. The attached report sets out:

- The name and description of the Earmarked Reserve
- The Current balance held
- The recommended reserve management approach
- The supporting rationale

Recommendation

The Committee is asked to consider the proposed reserve levels and supporting rationale and agree approach for recommendation for approval as part of the 2027-28 budget exercise.

Play Area Enhancements

Balance: £92,550.97

Summary

The Earmarked Reserve for Play Area Enhancements is maintained to fund the Council's contribution towards the replacement of the following 3 playground facilities:

- **Longdale Playground:** Installed approximately 2008
- **Florence Carter Playground:** Installed approximately 2019
- **KGV Playground:** Installed approximately 2023

Based on a 25-year useful life, estimated inflation-linked replacement costs and a minimum Council contribution of 50% towards the full replacement cost of the next playground, it is recommended to maintain £18,330.99 per year in annual contributions to the Earmarked Reserve.

This ensures reserves are accumulated over the long-term, spreading costs fairly across generations of residents who benefit from the facilities and reducing pressure on the annual precept. It is intended to ensure adequate funding is available for planned asset replacement, while avoiding the unnecessary accumulation of reserves beyond the level required.

A 30-year asset replacement model is attached for information and contributions will remain under review as part of the Council's annual budget-setting exercise.

50% Contribution

Given the long-life of playground assets, it is not considered necessary or proportionate for the Council to accumulate the full future replacement cost solely through annual contributions.

The estimated cost of replacing playground facilities means achieving a fully funded replacement reserve would require the Council to accumulate a significant sum of public money that would remain unused for many years.

While this approach provides certainty, attempting to fully fund future replacements solely through earmarked reserves would mean current residents would contribute towards facilities that may not require replacement for decades.

Similarly, if the Council relied solely on borrowing, future taxpayers bear the full cost of replacing an asset that previous residents have enjoyed for many years.

Instead, a combination of earmarked reserves and borrowing for future full replacement is recommended as a more appropriate funding strategy. When a playground reaches the end of its useful life, the Council can consider a combination of funding options, including:

- Existing earmarked reserves;
- External grants and funding opportunities;
- Community fundraising where appropriate;
- Public works loan borrowing.

Borrowing can spread the cost over the period during which residents benefit from the asset. This approach avoids requiring current residents to fund the entire replacement cost of facilities that will serve future generations.

25-Year Useful Life

For the purposes of long-term financial planning, a useful life of 25 years has been assumed for the Council's play areas. This should not be interpreted as a fixed or guaranteed lifespan, but rather as a reasonable planning assumption for forecasting future capital expenditure.

Whilst manufacturers typically provide warranties of between 10 and 15 years for many items of play equipment, warranty periods relate to defects in materials and workmanship and are not indicative of the expected operational life of the asset. With appropriate inspection, routine maintenance and replacement of individual components, play areas will often remain in service well beyond the manufacturer's warranty period.

The Council undertakes regular operational and independent safety inspections and carries out repairs and replacement of individual items of equipment where necessary. These interventions are intended to maximise the useful life of each play area and defer the need for complete replacement.

The assumed 25-year replacement cycle reflects the point at which major refurbishment or full replacement is likely to become the most economically viable option, taking account of asset condition, ongoing maintenance requirements, safety considerations and changing user expectations. Actual replacement will continue to be determined by condition rather than age alone and will be reviewed through the Council's asset management programme.

Streetlighting

Balance: £110,012.99

<u>Summary</u>

The streetlighting Earmarked Reserve is held to meet the anticipated future cost of replacing lighting columns and lanterns as they reach the end of their useful life.

Based on an asset base of approximately 200 lights, an assumed average lantern life of 10 years and column life of 30 years, and current replacement costs, it is recommended that the reserve has a maximum balance of £62,000. This represents approximately four years of expected replacement expenditure and provides a reasonable and prudent level of funding to manage replacement requirements, including the risk of clustered failures and uncertainty regarding the condition of inherited assets.

<u>Breakdown</u>

Step 1: Estimated unit replacement cost

An estimated replacement cost of £1,500 per column and £250 per lantern has been used, based on recent replacement costs provided by the Council's streetlighting contractor, TT Jones Electrical.

The estimate is intended to represent the total cost of replacement, including installation.

Step 2: Estimated annual replacement requirement

The estimated annual *column* replacement is calculated as follows:

- Asset base: Approximately 200 lights
- Assumed average column life: 30 years
- Estimated annual replacements: Approximately 7 units
- Estimated annual replacement cost: Approximately **£10,500.00**

The estimated annual *lantern* replacement is calculated as follows:

- Asset base: Approximately 200 lights
- Assumed average lantern life: 10 years
- Estimated annual replacements: Approximately 20 units
- Estimated annual replacement cost: Approximately **£5,000.00**

This provides an indication of the long-term average replacement requirement. Actual expenditure is unlikely to arise evenly each year, as replacement needs may occur in clusters.

Step 3: Contextual Factors

The Council inherited its streetlighting assets from Broadland District Council with limited supporting age and condition information.

While average replacement costs can be estimated, there is a recognised risk that a number of columns may reach the end of their useful life within a relatively short period. The proposed reserve level therefore includes an allowance for uncertainty arising from:

- Limited historical asset information
- Potential clustered replacement requirements
- Inflation and procurement risks

The reserve level should be reviewed periodically as further information on the age and condition of the lighting stock becomes available.

Step 4: Recommended reserve cap

It is recommended that the earmarked reserve is capped at £62,000.

This represents approximately 4 years of expected replacement expenditure and provides a balance between maintaining sufficient resilience to manage unforeseen replacement requirements while avoiding unnecessary accumulation of reserves beyond the level required for the foreseeable risk.

The cap is not intended to represent the total lifetime replacement cost of the streetlighting stock. Future replacement costs will continue to be considered through the Council's annual budget-setting process.

The Council received a lump sum of £90,069.99 when responsibility for the streetlighting assets transferred from Broadland District Council.

It is recommended that no further annual contributions are made to the earmarked reserve while the balance remains above the proposed cap. The inherited funds will continue to be used for eligible streetlighting replacement expenditure.

Step 5: Next Steps

The Clerk will seek to manage replacement requirements, in liaison with the streetlighting contractor, through a rolling replacement programme.

As asset age and condition information improves, future reviews of the reserve may place greater emphasis on planned lifecycle replacement funding and less reliance on holding a contingency reserve.

Year	Opening Balance	DPC Annual Contribution	Estimated Replacement Cost			DPC Reserve Spend	Other Income	Closing Balance
			Longdale Playground	Florence Carter Playground	King George V Playground			
2026	£92,550.97	£18,330.99	£0.00	£0.00	£0.00	£0.00	£0.00	£110,881.96
2027	£110,881.96	£18,330.99	£0.00	£0.00	£0.00	£0.00	£0.00	£129,212.95
2028	£129,212.95	£18,330.99	£0.00	£0.00	£0.00	£0.00	£0.00	£147,543.94
2029	£147,543.94	£18,330.99	£0.00	£0.00	£0.00	£0.00	£0.00	£165,874.93
2030	£165,874.93	£18,330.99	£0.00	£0.00	£0.00	£0.00	£0.00	£184,205.92
2031	£184,205.92	£18,330.99	£0.00	£0.00	£0.00	£0.00	£0.00	£202,536.91
2032	£202,536.91	£18,330.99	£0.00	£0.00	£0.00	£0.00	£0.00	£220,867.90
2033	£220,867.90	£18,330.99	£214,946.00	£0.00	£0.00	£107,473.00	£107,473.00	£131,725.89
2034	£131,725.89	£18,330.99	£0.00	£0.00	£0.00	£0.00	£0.00	£150,056.88
2035	£150,056.88	£18,330.99	£0.00	£0.00	£0.00	£0.00	£0.00	£168,387.87
2036	£168,387.87	£18,330.99	£0.00	£0.00	£0.00	£0.00	£0.00	£186,718.86
2037	£186,718.86	£18,330.99	£0.00	£0.00	£0.00	£0.00	£0.00	£205,049.85
2038	£205,049.85	£18,330.99	£0.00	£0.00	£0.00	£0.00	£0.00	£223,380.84
2039	£223,380.84	£18,330.99	£0.00	£0.00	£0.00	£0.00	£0.00	£241,711.83
2040	£241,711.83	£18,330.99	£0.00	£0.00	£0.00	£0.00	£0.00	£260,042.82
2041	£260,042.82	£18,330.99	£0.00	£0.00	£0.00	£0.00	£0.00	£278,373.81
2042	£278,373.81	£18,330.99	£0.00	£0.00	£0.00	£0.00	£0.00	£296,704.80
2043	£296,704.80	£18,330.99	£0.00	£0.00	£0.00	£0.00	£0.00	£315,035.79
2044	£315,035.79	£18,330.99	£0.00	£282,027.78	£0.00	£141,013.89	£141,013.89	£192,352.89
2045	£192,352.89	£18,330.99	£0.00	£0.00	£0.00	£0.00	£0.00	£210,683.88
2046	£210,683.88	£18,330.99	£0.00	£0.00	£0.00	£0.00	£0.00	£229,014.87
2047	£229,014.87	£18,330.99	£0.00	£0.00	£0.00	£0.00	£0.00	£247,345.86
2048	£247,345.86	£18,330.99	£0.00	£0.00	£311,305.90	£155,652.95	£155,652.95	£110,023.90
2049	£110,023.90	£18,330.99	£0.00	£0.00	£0.00	£0.00	£0.00	£128,354.89
2050	£128,354.89	£18,330.99	£0.00	£0.00	£0.00	£0.00	£0.00	£146,685.88
2051	£146,685.88	£18,330.99	£0.00	£0.00	£0.00	£0.00	£0.00	£165,016.87
2052	£165,016.87	£18,330.99	£0.00	£0.00	£0.00	£0.00	£0.00	£183,347.86
2053	£183,347.86	£18,330.99	£0.00	£0.00	£0.00	£0.00	£0.00	£201,678.85
2054	£201,678.85	£18,330.99	£0.00	£0.00	£0.00	£0.00	£0.00	£220,009.84
2055	£220,009.84	£18,330.99	£0.00	£0.00	£0.00	£0.00	£0.00	£238,340.83

DRAYTON PARISH COUNCIL
FINANCE & GENERAL PURPOSES COMMITTEE

Paper	**FGP13:** To consider budget proposals for 2027-28 financial year
Meeting	Finance & General Purposes Committee
Date	30th July 2026
Author	Parish Clerk & RFO

Summary

Background

In line with section 4 of the Council's Financial Regulations, the Committee has the opportunity to consider potential initiatives, priorities and areas of investment that may require financial provision in the next financial year.

To support the annual budget-setting process, members are invited to put forward proposals for inclusion in the draft budget.

This process allows members to identify priorities early in the budget exercise and ensures that proposals can be properly assessed before the draft budget is prepared.

Where possible, proposals should include a brief description of the proposed initiative or funding request and an estimated cost.

Next Steps

Proposals will be compiled and included in the draft budget for consideration at the next meeting of the Finance & General Purposes Committee.

Officers will work with members to clarify proposals where necessary and gather information as needed.

The Committee will then be asked to review the draft budget for recommendation for approval by Council.

Considerations

In addition to any proposals put forward by members at the meeting, Officers have submitted the following proposals for the forthcoming financial period. These proposals aim to support the objectives of the Committee and members are asked to determine which, if any, should be progressed for inclusion within the draft budget.

FGP Budget

- Consider increased Community Events Budget to reflect recommendations from Community Events Group
- Consider increase in Office Equipment for industrial shredder

For information

A copy of the Committees 2026-27 budget and Earmarked Reserves report is attached for reference purposes.

Recommendation

The Committee is asked to consider budget proposals for inclusion in the draft 2027-28 Budget for Finance & General Purposes.

26	Office Equipment	Budget	Budget Notes
	Office Equipment	£100.00	General office equipment.
	Sub Total	**£100.00**	

27	Utilities & Services	Budget	Budget Notes
	PKF Little John	£882.00	End of Year External Audit.
	Victoria Waples	£920.00	2025-26 End of Year and 2026-27 interim audit with internal auditor.
	British Gas	£6,300.00	Electricity at Longdale and KGV.
	Broadland District Council	£1,685.00	Business rates for non-domestic properties.
	Wave Utilities	£760.00	Water and sewerage charges for Longdale and KGV.
	Comm-Tech	£710.00	Telephone and Broadband at KGV.
	Lebara	£190.00	SIM Only data for mobile phones and table for Clerk, Deputy Clerk and Parish Ranger.
	Norwich Waste Disposal	£2,530.00	Waste collection at KGV, Longdale and Bob Carter Centre.
	C.G. Duffield & Son Ltd.	£300.00	Cesspool emptying at KGV.
	Sub Total	**£14,277.00**	

28	Handyman Equipment & Consumables	Budget	Budget Notes
	Handyman expenses	£630.00	New and replacement handyman equipment & consumables.
	Sub Total	**£630.00**	

201	Stationary & Software	Budget	Budget Notes
	Stationery & Postage	£200.00	Paper reems, envelopes, postage etc.
	Norfolk Copiers	£1,300.00	Printer lease charge, service charge, ink, maintenance call out.
	Scribe	£948.00	Accounting Software license
	Anglian Internet	£2,950.00	Office 365 subscription, cloud back up and IT support package
	Adobe	£500.00	Adobe annual subscription for agenda & paper administration.
	Sub Total	**£5,898.00**	

204	Subscriptions	Budget	Budget Notes
	Norfolk ALC	£1,400.00	Annual subscription fee & Payroll Services
	Norfolk Parish Training & Support	£575.00	Annual subscription fee
	Information Commissioner's Office	£47.00	Annual Data Protection fee
	Sub Total	**£2,022.00**	

205	Insurance	Budget	Budget Notes
	Annual Premium	£5,410.00	3 year plan with Clear Councils (Previously BHIB).
	Sub Total	**£5,410.00**	

208	Community Events	Budget	Budget Notes
	Community Events	£4,000.00	Christmas light switch on and scope for additional event(s) as needed.
	Sub Total	**£4,000.00**	

212	Grants	Budget	Budget Notes
	Grant Application	£3,000.00	Funds available for grant application.
	Rememberrance Wreath	£50.00	Donation to the Royal British Legion.
	Sub Total	**£3,050.00**	

215	Bank Charges	Budget	Budget Notes
	Unity Trust Bank	£140.00	Account Fees and additional Service Charges.
	Lloyds Bank	£108.00	Credit card charges
	Sub Total	**£248.00**	

216	Member Training	Budget	Budget Notes
	Training Sessions & events	£550.00	Induction for new councillors and ongoing training etc.
	Sub Total	**£550.00**	

282	Community Newsletter	Budget	Budget Notes
	Just Drayton & Taverham	£1,290.00	6 full page adverts for the year.
	Sub Total	**£1,290.00**	

284	Website	Budget	Budget Notes
	Web development & support	£230.00	Annual website support service provided by preferred supplier Steve Jackman.
	Sub Total	**£230.00**	

8522	Streetlight Energy	Budget	Budget Notes
	Npower	£7,700.00	Electricty Charges
	Sub Total	**£7,700.00**	

8523	Streetlight Maintenance	Budget	Budget Notes

Streetlight maintenance	£450.00	TT Jones Electrical for annual clean and inspection and LED lantern maintenance and repairs.
Structural & Electrical testing	£330.00	5 yearly structural and electrical inspection and testing completed annually at approximately 20% of all streetlights.
Sub Total	**£780.00**	

Drayton Parish Council
Reserves Balance
2026-2027

Reserve	OpeningBalance	Transfers	Spend	Receipts	CurrentBalance
Earmarked					
3G Deposits		9.60		88.80	98.40
3G Surface Replacement	77,784.03	96.00		2,222.71	80,102.74
Allotments	2,000.00	726.94			2,726.94
Cyclical Payments	2,969.30	2,695.00	216.00		5,448.30
Election Reserve	2,500.00				2,500.00
Floodlight Replacement	5,500.00				5,500.00
KGV Enhancements	28,104.00	37,000.00			65,104.00
KGV Project - CIL	673,331.40			5,132.47	678,463.87
KGV Project - S106			11,835.74		-11,835.74
Longdale Pavilion Enhancemen	29,821.38	30,500.00			60,321.38
Pitch Improvements	11,363.66	5,000.00			16,363.66
Play Area Enhancements	82,550.97	10,000.00	986.00		91,564.97
Projects	9,356.50		4,185.00		5,171.50
Street Scene Furniture & Footpa	2,575.41	500.00			3,075.41
Streetlighting	102,712.99	9,000.00	1,700.00		110,012.99
Tree Works	14,137.34				14,137.34
Total Earmarked	**1,044,706.98**	**95,527.54**	**18,922.74**	**7,443.98**	**1,128,755.76**
TOTAL RESERVE	**1,044,706.98**	**95,527.54**	**18,922.74**	**7,443.98**	**1,128,755.76**
GENERAL FUND					78,434.00
TOTAL FUNDS					1,207,189.76

Paper	**FGP14:** Annual Review of Banking Arrangements
Meeting	Finance & General Purposes Committee
Date	30th July 2026
Author	Parish Clerk & RFO

Summary

<u>Background</u>

Per regulation, 6.1 of the Council's adopted Financial Regulations, the Council's banking arrangements, including the bank mandate, shall be reviewed annually for security and efficiency.

The Committee is therefore asked to review the current banking arrangements to ensure they remain appropriate and make any recommendations for amendment for approval by Council.

<u>Current Banking Arrangements</u>

The Council currently holds accounts with; Unity Trust Bank, Nationwide, Skipton Building Society, Cambridge Building Society and Broadland District Council's Parish Deposit Scheme.

The current authorised signatories for all accounts are:

- Cllr. A. Crotch
- Cllr. J. Anderson
- Cllr. G. Everett

In addition, both the Parish Clerk & RFO and Deputy Clerk & Facilities Manager are approved banking users with Unity Trust Bank with access limited to viewing and submitting payments only.

The Parish Clerk & RFO is an administrator for both Unity Trust Bank and Nationwide.

<u>Considerations</u>

Current banking arrangements remain compliant with the Council's Financial Regulations and Internal Controls.

The Committee is asked to consider whether the existing banking arrangements continue to provide sufficient resilience and continuity in the event of councillor or staff changes.

<u>For Information</u>

Confirmation of current banking arrangements is requested annually by the RFO for Council records and available for viewing upon request.

Recommendation

The Committee is asked to consider the report and make any recommendations for changes to banking arrangements for approval by Council.

Paper	**FGP15:** Review of Code of Conduct
Meeting	Finance & General Purposes Committee
Date	30th July 2026
Author	Parish Clerk & RFO

Summary

<u>Background</u>

In December 2020, the Local Government Association (LGA) developed and published a Model Councillor Code of Conduct. This was in response to the recommendation of the Committee of Standards in Public life Local Government Ethical Standards 2019. The code was part of their work on supporting all tiers of local government to continue to aspire to high standards of leadership and performance, and our civility in public life programme.

In line with Drayton Parish Council's Document Review Schedule, the Model Code of Conduct, adopted by Council on 6th May 2021, is due for review. The Council adopted the Model Code of Conduct without local variation. Since its publication in 2020, the LGA has not issued any amendments to the Model Code.

<u>Summary of Changes</u>

The code is a template for Local Authorities to adopt in whole and/or with amendments to take into account local circumstances.

The Code has been updated to include a standardised Cover Sheet and Document Change History. A detailed summary of changes is included and changes made relate to distinctions in the Code which apply to Parish Councils.

The Code has also been reviewed against the current LGA Model Code of Conduct (2020) and relevant legislation, and no further amendments are considered necessary at this time.

<u>For Information</u>

In December 2024, the Government launched a consultation seeking views on strengthening the standards and conduct framework for local authorities in England. The consultation considered a range of potential reforms, including the introduction of enhanced sanctions for breaches of a code of conduct.

At the time of writing, no legislative changes have been introduced as a result of the consultation that affect parish councils.

Should the Government introduce changes to the statutory standards framework, it is recommended that the Council undertakes a further review of its Code of Conduct to ensure continued compliance with legislation and alignment with national guidance.

Recommendation

The Committee is asked to review the Code of Conduct and make recommendations for amendment, if any, for approval by Council.

Code of Conduct

Drayton Parish Council

Policy Holder: Finance & General Purposes Committee

Version 1.1

Approval Date:	11th June 2026	**Approval Route:**	Council
Next Review Date:	+4 Years	**Document Holder:**	Finance & General Purposes Committee

Document Change History

This is version 1.1 of the Code of Conduct and it is the responsibility of the Parish Clerk to ensure that new versions are communicated to Council and made available per the adopted Publication Scheme.

It is the responsibility of the reader to familiarise themselves with this version of the document.

This document is subject to revision and is maintained electronically. Electronic copies are version controlled and printed copies are not subject to this control.

Summary of Changes

Version 1.1 July 2026	
Ref.	**Change**
Pg 3	Amended to refer to the District Council's Monitoring Officer and to seek guidance from Clerk.
Pg 5	Item 4.1biv3 – Monitoring Officer replaced with Parish Clerk.
Pg 7	Item 8.4 – Amended to refer to the District Council's Monitoring Officer.
Pg 7	Item 9.1 regarding Appendix B – Amended to refer to the Parish Clerk.
Pg 7 & 8	Item 10.2 and 10.3 – Amended to refer to the District Council's Monitoring Officer.
Pg 10	Item 5 removed as it relates to Cabinet which is a District matter.
Pg 11	Item 10 removed as it relates to Cabinet which is a District matter.
Pg 14 & 15	Appendix C removed as relates to recommendations and aren't included in the Code.

Local Government Association
Model Councillor Code of Conduct 2020

Joint statement

The role of councillor across all tiers of local government is a vital part of our country's system of democracy. It is important that as councillors we can be held accountable and all adopt the behaviors and responsibilities associated with the role. Our conduct as an individual councillor affects the reputation of all councillors. We want the role of councillor to be one that people aspire to. We also want individuals from a range of backgrounds and circumstances to be putting themselves forward to become councillors.

As councillors, we represent local residents, work to develop better services and deliver local change. The public have high expectations of us and entrust us to represent our local area, taking decisions fairly, openly, and transparently. We have both an individual and collective responsibility to meet these expectations by maintaining high standards and demonstrating good conduct, and by challenging behaviour which falls below expectations.

Importantly, we should be able to undertake our role as a councillor without being intimidated, abused, bullied, or threatened by anyone, including the general public.

This Code has been designed to protect our democratic role, encourage good conduct and safeguard the public's trust in local government.

Introduction

The Local Government Association (LGA) has developed this Model Councillor Code of Conduct, in association with key partners and after extensive consultation with the sector, as part of its work on supporting all tiers of local government to continue to aspire to high standards of leadership and performance. It is a template for councils to adopt in whole and/or with local amendments.

All councils are required to have a local Councillor Code of Conduct.

The LGA will undertake an annual review of this Code to ensure it continues to be fit- for-purpose, incorporating advances in technology, social media and changes in legislation. The LGA can also offer support, training and mediation to councils and councillors on the application of the Code and the National Association of Local Councils (NALC) and the county associations of local councils can offer advice and support to town and parish councils.

Definitions

For the purposes of this Code of Conduct, a "councillor" means a member or co-opted member of a local authority or a directly elected mayor. A "co-opted member" is defined in the Localism Act 2011 Section 27(4) as "a person who is not a member of the authority but who

a) is a member of any committee or sub-committee of the authority, or;
b) is a member of, and represents the authority on, any joint committee or joint sub-committee of the authority;

and who is entitled to vote on any question that falls to be decided at any meeting of that committee or sub-committee".

For the purposes of this Code of Conduct, "local authority" includes county councils, district councils, London borough councils, parish councils, town councils, fire and rescue authorities, police authorities, joint authorities, economic prosperity boards, combined authorities and National Park authorities.

Purpose of the Code of Conduct

The purpose of this Code of Conduct is to assist you, as a councillor, in modelling the behaviour that is expected of you, to provide a personal check and balance, and to set out the type of conduct that could lead to action being taken against you. It is also to protect you, the public, fellow councillors, local authority officers and the reputation of local government. It sets out general principles of conduct expected of all councillors and your specific obligations in relation to standards of conduct. The LGA encourages the use of support, training and mediation prior to action being taken using the Code. The fundamental aim of the Code is to create and maintain public confidence in the role of councillor and local government.

General principles of councillor conduct

Everyone in public office at all levels; all who serve the public or deliver public services, including ministers, civil servants, councillors and local authority officers; should uphold the Seven Principles of Public Life, also known as the Nolan Principles.

Building on these principles, the following general principles have been developed specifically for the role of councillor.

In accordance with the public trust placed in me, on all occasions:

- I act with integrity and honesty
- I act lawfully
- I treat all persons fairly and with respect; and
- I lead by example and act in a way that secures public confidence in the role of councillor.

In undertaking my role:

- I impartially exercise my responsibilities in the interests of the local community
- I do not improperly seek to confer an advantage, or disadvantage, on any person
- I avoid conflicts of interest
- I exercise reasonable care and diligence; and
- I ensure that public resources are used prudently in accordance with my local authority's requirements and in the public interest.

Application of the Code of Conduct

This Code of Conduct applies to you as soon as you sign your declaration of acceptance of the office of councillor or attend your first meeting as a co-opted member and continues to apply to you until you cease to be a councillor.

This Code of Conduct applies to you when you are acting in your capacity as a councillor which may include when:

- you misuse your position as a councillor
- Your actions would give the impression to a reasonable member of the public with knowledge of all the facts that you are acting as a councillor;

The Code applies to all forms of communication and interaction, including:

- at face-to-face meetings
- at online or telephone meetings
- in written communication
- in verbal communication
- in non-verbal communication
- in electronic and social media communication, posts, statements and comments.

You are also expected to uphold high standards of conduct and show leadership at all times when acting as a councillor.

Your District Council's Monitoring Officer has statutory responsibility for the implementation of the Code of Conduct. ~~, and you are encouraged to seek advice from your Monitoring Officer on any matters that may relate to the Code of Conduct.~~ Town and parish councillors are encouraged to seek advice from their Clerk, who may refer matters to the Monitoring

Officer.

Standards of councillor conduct

This section sets out your obligations, which are the minimum standards of conduct required of you as a councillor. Should your conduct fall short of these standards, a complaint may be made against you, which may result in action being taken.

Guidance is included to help explain the reasons for the obligations and how they should be followed.

General Conduct

1. Respect

As a councillor:

1.1 I treat other councillors and members of the public with respect.

1.2 I treat local authority employees, employees and representatives of partner organisations and those volunteering for the local authority with respect and respect the role they play.

Respect means politeness and courtesy in behaviour, speech, and in the written word. Debate and having different views are all part of a healthy democracy. As a councillor, you can express, challenge, criticise and disagree with views, ideas, opinions and policies in a robust but civil manner. You should not, however, subject individuals, groups of people or organisations to personal attack.

In your contact with the public, you should treat them politely and courteously. Rude and offensive behaviour lowers the public's expectations and confidence in councillors.

In return, you have a right to expect respectful behaviour from the public. If members of the public are being abusive, intimidatory or threatening you are entitled to stop any conversation or interaction in person or online and report them to the local authority, the relevant social media provider or the police. This also applies to fellow councillors, where action could then be taken under the Councillor Code of Conduct, and local authority employees, where concerns should be raised in line with the local authority's councillor-officer protocol.

2. Bullying, harassment and discrimination

As a councillor:

2.1 I do not bully any person.

2.2 I do not harass any person.

2.3 I promote equalities and do not discriminate unlawfully against any person.

The Advisory, Conciliation and Arbitration Service (ACAS) characterises bullying as offensive, intimidating, malicious or insulting behaviour, an abuse or misuse of power through means that undermine, humiliate, denigrate or injure the recipient. Bullying might be a regular pattern of behaviour or a one-off incident, happen face-to-face, on social media, in emails or phone calls, happen in the workplace or at work social events and may not always be obvious or noticed by others.

The Protection from Harassment Act 1997 defines harassment as conduct that causes alarm or distress or puts people in fear of violence and must involve such conduct on at least two occasions. It can include repeated attempts to impose unwanted communications and contact upon a person in a manner that could be expected to cause distress or fear in any reasonable person.

Unlawful discrimination is where someone is treated unfairly because of a protected characteristic. Protected characteristics are specific aspects of a person's identity defined by the Equality Act 2010. They are age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex and sexual orientation.

The Equality Act 2010 places specific duties on local authorities. Councillors have a central role to play in ensuring that equality issues are integral to the local authority's performance and strategic aims, and that there is a strong vision and public commitment to equality across public services.

3. Impartiality of officers of the council

As a councillor:

3.1 I do not compromise, or attempt to compromise, the impartiality of anyone who works for, or on behalf of, the local authority.

Officers work for the local authority as a whole and must be politically neutral (unless they are political assistants). They should not be coerced or persuaded to act in a way that would undermine their neutrality. You can question officers in order to understand, for example, their reasons for proposing to act in a particular way, or the content of a report that they have written. However, you must not try and force them to act differently, change their advice, or alter the content of that report, if doing so would prejudice their professional integrity.

4. Confidentiality and access to information

As a councillor:

4.1 I do not disclose information:

- **a. given to me in confidence by anyone**
- **b. acquired by me which I believe, or ought reasonably to be aware, is of a confidential nature, unless**
  - **i. I have received the consent of a person authorised to give it;**
  - **ii. I am required by law to do so;**
  - **iii. the disclosure is made to a third party for the purpose of obtaining professional legal advice provided that the third party agrees not to disclose the information to any other person; or**
  - **iv. the disclosure is:**
    - **1. reasonable and in the public interest; and**
    - **2. made in good faith and in compliance with the reasonable requirements of the local authority; and**
    - **3. I have consulted the Parish Clerk~~Monitoring Officer~~ prior to its release.**

4.2 I do not improperly use knowledge gained solely as a result of my role as a councillor for the advancement of myself, my friends, my family members, my employer or my business interests.

4.3 I do not prevent anyone from getting information that they are entitled to by law.

Local authorities must work openly and transparently, and their proceedings and printed materials are open to the public, except in certain legally defined circumstances. You should work on this basis, but there will be times when it is required by law that discussions, documents and other information relating to or held by the local authority must be treated in a confidential manner. Examples include personal data relating to individuals or information relating to ongoing negotiations.

5. Disrepute

As a councillor:

5.1 I do not bring my role or local authority into disrepute.

As a Councillor, you are trusted to make decisions on behalf of your community and your actions and behaviour are subject to greater scrutiny than that of ordinary members of the public. You should be aware that your actions might have an adverse impact on you, other councillors and/or your local authority and may lower the public's confidence in your or your local authority's ability to discharge your/its functions. For example, behaviour that is considered dishonest and/or deceitful can bring your local authority into disrepute.

You are able to hold the local authority and fellow councillors to account and are able to constructively challenge and express concern about decisions and processes undertaken by the council whilst continuing to adhere to other aspects of this Code of Conduct.

6. Use of position

As a councillor:

6.1 I do not use, or attempt to use, my position improperly to the advantage or disadvantage of myself or anyone else.

Your position as a member of the local authority provides you with certain opportunities, responsibilities, and privileges, and you make choices all the time that will impact others. However, you should not take advantage of these opportunities to further your own or others' private interests or to disadvantage anyone unfairly.

7. Use of local authority resources and facilities

As a councillor:

7.1 I do not misuse council resources.

7.2 I will, when using the resources of the local authority or authorising their use by others:

a. **act in accordance with the local authority's requirements; and**

b. **ensure that such resources are not used for political purposes unless that use could reasonably be regarded as likely to facilitate, or be conducive to, the discharge of the functions of the local authority or of the office to which I have been elected or appointed.**

You may be provided with resources and facilities by the local authority to assist you in carrying out your duties as a councillor.

Examples include:

- office support
- stationery

- equipment such as phones, and computers
- transport
- access and use of local authority buildings and rooms.

These are given to you to help you carry out your role as a councillor more effectively and are not to be used for business or personal gain. They should be used in accordance with the purpose for which they have been provided and the local authority's own policies regarding their use.

8. Complying with the Code of Conduct

As a Councillor:

8.1 I undertake Code of Conduct training provided by my local authority.

8.2 I cooperate with any Code of Conduct investigation and/or determination.

8.3 I do not intimidate or attempt to intimidate any person who is likely to be involved with the administration of any investigation or proceedings.

8.4 I comply with any sanction imposed on me following a finding that I have breached the Code of Conduct.

It is extremely important for you as a councillor to demonstrate high standards, for you to have your actions open to scrutiny and for you not to undermine public trust in the local authority or its governance. If you do not understand or are concerned about the local authority's processes in handling a complaint you should raise this with ~~your~~ the Monitoring Officer of the District Council.

Protecting your reputation and the reputation of the local authority

9. Interests

As a councillor:

9.1 I register and disclose my interests.

Section 29 of the Localism Act 2011 requires the Monitoring Officer to establish and maintain a register of interests of members of the authority.

You need to register your interests so that the public, local authority employees and fellow councillors know which of your interests might give rise to a conflict of interest. The register is a public document that can be consulted when (or before) an issue arises. The register also protects you by allowing you to demonstrate openness and a willingness to be held accountable. You are personally responsible for deciding whether or not you should disclose an interest in a meeting, but it can be helpful for you to know early on if others think that a potential conflict might arise. It is also important that the public know about any interest that might have to be disclosed by you or other councillors when making or taking part in decisions, so that decision making is seen by the public as open and honest. This helps to ensure that public confidence in the integrity of local governance is maintained.

You should note that failure to register or disclose a disclosable pecuniary interest as set out in **Table 1**, is a criminal offence under the Localism Act 2011.

Appendix B sets out the detailed provisions on registering and disclosing interests. If in doubt, you should always seek advice from your ~~Monitoring Officer~~Parish Clerk.

10. Gifts and hospitality

As a councillor:

10.1 I do not accept gifts or hospitality, irrespective of estimated value, which could give rise to real or substantive personal gain or a reasonable suspicion of influence on my part to show favour from persons seeking to acquire, develop or do business with the local authority or from persons who may apply to the local authority for any permission, licence or other significant advantage.

10.2 I register with the District Council's Monitoring Officer any gift or hospitality with an estimated value of at least £50 within 28 days of its receipt.

10.3 I register with the District Council's Monitoring Officer any significant gift or hospitality that I have been offered but have refused to accept.

In order to protect your position and the reputation of the local authority, you should exercise caution in accepting any gifts or hospitality which are (or which you reasonably believe to be) offered to you because you are a councillor. The presumption should always be not to accept significant gifts or hospitality. However, there may be times when such a refusal may be difficult if it is seen as rudeness in which case you could accept it but must ensure it is publicly registered. However, you do not need to register gifts and hospitality which are not related to your role as a councillor, such as Christmas gifts from your friends and family. It is also important to note that it is appropriate to accept normal expenses and hospitality associated with your duties as a councillor. If you are unsure, do contact ~~your~~ the District Council's Monitoring Officer for guidance.

Appendices

Appendix A – The Seven Principles of Public Life

The principles are:

Selflessness

Holders of public office should act solely in terms of the public interest.

Integrity

Holders of public office must avoid placing themselves under any obligation to people or organisations that might try inappropriately to influence them in their work. They should not act or take decisions in order to gain financial or other material benefits for themselves, their family, or their friends. They must disclose and resolve any interests and relationships.

Objectivity

Holders of public office must act and take decisions impartially, fairly and on merit, using the best evidence and without discrimination or bias.

Accountability

Holders of public office are accountable to the public for their decisions and actions and must submit themselves to the scrutiny necessary to ensure this.

Openness

Holders of public office should act and take decisions in an open and transparent manner. Information should not be withheld from the public unless there are clear and lawful reasons for so doing.

Honesty

Holders of public office should be truthful.

Leadership

Holders of public office should exhibit these principles in their own behaviour. They should actively promote and robustly support the principles and be willing to challenge poor behaviour wherever it occurs.

Appendix B Registering interests

Within 28 days of becoming a member or your re-election or re-appointment to office you must register with the Monitoring Officer the interests which fall within the categories set out in **Table 1** (**Disclosable Pecuniary Interests**) which are as described in “The Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012”. You should also register details of your other personal interests which fall within the categories set out in **Table 2** (**Other Registerable Interests**).

“**Disclosable Pecuniary Interest”** means an interest of yourself, or of your partner if you are aware of your partner's interest, within the descriptions set out in Table 1 below.

"Partner" means a spouse or civil partner, or a person with whom you are living as husband or wife, or a person with whom you are living as if you are civil partners.

1. You must ensure that your register of interests is kept up-to-date and within 28 days of becoming aware of any new interest, or of any change to a registered interest, notify the Monitoring Officer.

2. A ‘sensitive interest’ is as an interest which, if disclosed, could lead to the councillor, or a person connected with the councillor, being subject to violence or intimidation.

3. Where you have a ‘sensitive interest’ you must notify the Monitoring Officer with the reasons why you believe it is a sensitive interest. If the Monitoring Officer agrees they will withhold the interest from the public register.

Non participation in case of disclosable pecuniary interest

4. Where a matter arises at a meeting which directly relates to one of your Disclosable Pecuniary Interests as set out in **Table 1**, you must disclose the interest, not participate in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a ‘sensitive interest’, you do not have to disclose the nature of the interest, just that you have an interest. Dispensation may be granted in limited circumstances, to enable you to participate and vote on a matter in which you have a disclosable pecuniary interest.

~~5. [Where you have a disclosable pecuniary interest on a matter to be considered or is being considered by you as a Cabinet member in exercise of your executive function, you must notify the Monitoring Officer of the interest and must not take any steps or further steps in the matter apart from arranging for someone else to deal with it]~~

Disclosure of Other Registerable Interests

5~~6~~. Where a matter arises at a meeting which ***directly relates*** to the financial interest or wellbeing of one of your Other Registerable Interests (as set out in **Table 2**), you must disclose the interest. You may speak on the matter only if members of the public are also allowed to speak at the meeting but otherwise must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a ‘sensitive interest’, you do not have to disclose the nature of the interest.

Disclosure of Non-Registerable Interests

6~~7~~. Where a matter arises at a meeting which ***directly relates*** to your financial interest or well-being (and is not a Disclosable Pecuniary Interest set out in Table 1) or a financial interest or well-being of a relative or close associate, you must disclose the interest. You may speak on the matter only if members of the public are also allowed to speak at the meeting. Otherwise you must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a 'sensitive interest', you do not have to disclose the nature of the interest.

7~~8~~. Where a matter arises at a meeting which ***affects*** –

a. your own financial interest or well-being;
b. a financial interest or well-being of a relative or close associate; or
c. a financial interest or wellbeing of a body included under Other Registrable Interests as set out in **Table 2**

you must disclose the interest. In order to determine whether you can remain in the meeting after disclosing your interest the following test should be applied

8~~9~~. Where a matter (referred to in paragraph 8 above***) affects*** the financial interest or well-being:

a. to a greater extent than it affects the financial interests of the majority of inhabitants of the ward affected by the decision and;
b. a reasonable member of the public knowing all the facts would believe that it would affect your view of the wider public interest

You may speak on the matter only if members of the public are also allowed to speak at the meeting. Otherwise you must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation.

If it is a 'sensitive interest', you do not have to disclose the nature of the interest.

~~10. [Where you have an Other Registerable Interest or Non-Registerable Interest on a matter to be considered or is being considered by you as a Cabinet member in exercise of your executive function, you must notify the Monitoring Officer of the interest and must not take any steps or further steps in the matter apart from arranging for someone else to deal with it]~~

Table 1: Disclosable Pecuniary Interests

This table sets out the explanation of Disclosable Pecuniary Interests as set out in the [Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012](#).

Subject	Description
Employment, office, trade, profession or vocation	Any employment, office, trade, profession or vocation carried on for profit or gain.
Sponsorship	Any payment or provision of any other financial benefit (other than from the council) made to the councillor during the previous 12-month period for expenses incurred by him/her in carrying out his/her duties as a councillor, or towards his/her election expenses. This includes any payment or financial benefit from a trade union within the meaning of the Trade Union and Labour Relations (Consolidation) Act 1992.
Contracts	Any contract made between the councillor or his/her spouse or civil partner or the person with whom thecouncillor is living as if they were spouses/civil partners (or a firm in which such person is a partner, or an incorporated body of which such person is a director* or a body that such person has a beneficial interest in the securities of*) and the council — (a) under which goods or services are to be provided or works are to be executed; and (b) which has not been fully discharged.
Land and Property	Any beneficial interest in land which is within the area of the council. 'Land' excludes an easement, servitude, interest or right in or over land which does not give the councillor or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners (alone or jointly with another) a right to occupy or to receive income
Licences	Any licence (alone or jointly with others) to occupy land in the area of the council for a month or longer

Corporate tenancies	Any tenancy where (to the councillor's knowledge)— (a) the landlord is the council; and (b) the tenant is a body that the councillor, or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/ civil partners is a partner of or a director* of or has a beneficial interest in the securities* of.
Securities	Any beneficial interest in securities* of a body where— (a) that body (to the councillor's knowledge) has a place of business or land in the area of the council; and (b) either— (i)) the total nominal value of the securities* exceeds £25,000 or one hundredth of the total issued share capital of that body; or (ii) if the share capital of that body is of more than one class, the total nominal value of the shares of any one class in which the councillor, or his/ her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners have a beneficial interest exceeds one hundredth of the total issued share capital of that class.

'director' includes a member of the committee of management of an industrial and provident society.

* 'securities' means shares, debentures, debenture stock, loan stock, bonds, units of a collective investment scheme within the meaning of the Financial Services and Markets Act 2000 and other securities of any description, other than money deposited with a building society.

Table 2: Other Registrable Interests

You must register as an Other Registerable Interest :

a) any unpaid directorships

b) any body of which you are a member or are in a position of general control or management and to which you are nominated or appointed by your authority

c) any body
(i) exercising functions of a public nature
(ii) directed to charitable purposes or
(iii) one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union)

of which you are a member or in a position of general control or management

~~Appendix C – the Committee on Standards in Public Life~~

~~The LGA has undertaken this review whilst the Government continues to consider the recommendations made by the Committee on Standards in Public Life in their report on Local Government Ethical Standards. If the Government chooses to implement any of the recommendations, this could require a change to this Code.~~

~~The recommendations cover:~~

- ~~Recommendations for changes to the Localism Act 2011 to clarify in law when the Code of Conduct applies~~
- ~~The introduction of sanctions~~
- ~~An appeals process through the Local Government Ombudsman~~
- ~~Changes to the Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012~~
- ~~Updates to the Local Government Transparency Code~~
- ~~Changes to the role and responsibilities of the Independent Person~~
- ~~That the criminal offences in the Localism Act 2011 relating to Disclosable Pecuniary Interests should be abolished~~

~~The Local Government Ethical Standards report also includes Best Practice recommendations. These are:~~

~~**Best practice 1**: Local authorities should include prohibitions on bullying and harassment in codes of conduct. These should include a definition of bullying and harassment, supplemented with a list of examples of the sort of behaviour covered by such a definition.~~

~~**Best practice 2**: Councils should include provisions in their code of conduct requiring councillors to comply with any formal standards investigation and prohibiting trivial or malicious allegations by councillors.~~

~~**Best practice 3**: Principal authorities should review their code of conduct each year and regularly seek, where possible, the views of the public, community organisations and neighbouring authorities.~~

~~**Best practice 4**: An authority's code should be readily accessible to both councillors and the public, in a prominent position on a council's website and available in council premises.~~

~~**Best practice 5**: Local authorities should update their gifts and hospitality register at least once per quarter, and publish it in an accessible format, such as CSV.~~

~~**Best practice 6**: Councils should publish a clear and straightforward public interest test against which allegations are filtered.~~

~~**Best practice 7**: Local authorities should have access to at least two Independent Persons.~~

~~**Best practice 8**: An Independent Person should be consulted as to whether to undertake a formal investigation on an allegation, and should be given the option to review and comment on allegations which the responsible officer is minded to dismiss as being without merit, vexatious, or trivial.~~

~~**Best practice 9**: Where a local authority makes a decision on an allegation of misconduct following a formal investigation, a decision notice should be published as soon as possible on its website, including a brief statement of facts, the provisions of the code engaged by the allegations, the view of the Independent Person, the reasoning of the decision-maker, and any sanction applied.~~

~~**Best practice 10**: A local authority should have straightforward and accessible guidance on its website on how to make a complaint under the code of conduct, the process for handling complaints, and estimated timescales for investigations and outcomes.~~

~~**Best practice 11:** Formal standards complaints about the conduct of a parish councillor towards a clerk should be made by the chair or by the parish council, rather than the clerk in all but exceptional circumstances.~~

~~**Best practice 12**: Monitoring Officers' roles should include providing advice, support and management of investigations and adjudications on alleged breaches to parish councils within the remit of the principal authority. They should be provided with adequate training, corporate support and resources to undertake this work.~~

~~**Best practice 13**: A local authority should have procedures in place to address any conflicts of interest when undertaking a standards investigation. Possible steps should include asking the Monitoring Officer from a different authority to undertake the investigation.~~

~~**Best practice 14**: Councils should report on separate bodies they have set up or which they own as part of their annual governance statement and give a full picture of their relationship with those bodies. Separate bodies created by local authorities should abide by the Nolan principle of openness and publish their board agendas and minutes and annual reports in an accessible place.~~

~~**Best practice 15**: Senior officers should meet regularly with political group leaders or group whips to discuss standards issues.~~

~~***The LGA has committed to reviewing the Code on an annual basis to ensure it is still fit for purpose.***~~

DRAYTON PARISH COUNCIL
FINANCE & GENERAL PURPOSES COMMITTEE

Paper	**FGP16:** Streetlighting Maintenance Contract
Meeting	Finance & General Purposes Committee
Date	30th July 2026
Author	Parish Clerk & RFO

Summary

Background

Drayton Parish Council is responsible for a number of streetlighting assets throughout the parish. The current streetlighting maintenance contract is due to expire on 31st October 2026. A new contract is required to ensure continuity of maintenance services and compliance with the Council's responsibilities for the safe operation and upkeep of its streetlighting assets.

The existing maintenance contract provides for the routine inspection, maintenance and repair of these assets and is currently delivered by TT Jones Electrical.

In line with the Council's Financial Regulations, quotations have been invited from 3 providers.

Quotations received have been summarised below for information with full details attached for consideration.

Scope of Required Services

The successful contractor is required to provide the following services:

- Annual cleaning and inspection of all streetlighting assets
- Structural testing of lighting columns and associated equipment
- Electrical testing to ensure continued safety and compliance
- Attendance and repair of reported faults
- Provision of routine maintenance and associated reported requirements.

Contractor	3-Year Term	5-Year Term
Contractor A	£889.84 p.a	£889.84 p.a
Contractor B	£900.00 p.a	£720.00 p.a
Contractor C	£1,677.60 p.a.	£1,571.40 p.a

For Information

Please note quotation details are not included within the published versions as they are considered commercially sensitive.

Recommendation

The Committee is asked to consider the quotations received and agree a contractor and contract period.

Paper	**FGP18:** Protocol for Councillor Attendance at Committee meetings considering confidential items where they are not a Committee member.
Meeting	Finance & General Purposes Committee
Date	30th July 2026
Author	Parish Clerk & RFO

Summary

Background

At the April 2026 meeting, the Committee agreed to consider a protocol for councillor attendance at committee meetings considering confidential items of which they are not a member.

The Council's current protocol is that councillors who are not appointed members of a committee withdraw from the meeting when the committee resolves to exclude the public and press.

A request has been made for councillors, by virtue of their elected office, to be permitted to remain at committee meetings when confidential matters are considered, even when they are not members of that committee.

Considerations

Legal & Governance Position

There is no statutory right for a parish councillor who is not appointed to a committee to attend confidential items of that committee or receive confidential papers. Equally, legislation requiring the exclusion of the public from confidential business does not expressly state that elected members who are not committee members must also be excluded.

Accordingly, the Council has discretion to determine attendance arrangements through their Standing Orders, Committee Terms of Reference and other Governance procedures.

In consideration of attendance arrangements, Council's should balance openness between elected members with the need to protect confidential information, comply with data-protection legislation and maintain clear governance arrangements around delegated decision-making.

Any protocol should be applied consistently and should clearly define when attendance by non-committee councillors is permitted and any conditions attached to that attendance.

Staffing Committee

The request does not extend to the Staffing Committee where confidential personnel matters would continue to be restricted to appointed committee members only.

Staffing matters commonly involve confidential personal information relating to employees or individuals and may require sub-committees or panels by a wider range of councillors. Restricting attendance to appointed members only provides higher level of protection to ensure processes can be adequately followed.

Advantages for allowing non-committee councillors to attend

- Committees act on behalf of the Council rather than act independently and all councillors collectively carry responsibility for council decisions.
- Improves councillor understanding of significant decisions and issues, particularly for those items requiring full council approval.
- Allows councillors to have a greater understanding of activities across committees.
- May improve transparency and reduce concerns that information is restricted unnecessarily.
- Allows councillors with relevant knowledge or experience to contribute to discussions where appropriate.

Advantages of retaining existing protocol

- Committee membership is determined annually by the Council. Councillors who wish to participate in a committee's detailed work have the opportunity to seek appointment, reducing the need for routine attendance by non-members at confidential sessions.
- Restricting attendance to committee members provides clearer governance arrangements
- Reduces the number of people with access to confidential information and therefore reduces the risk of accidental disclosure.
- Reinforces the purpose of delegated committees.

Next Steps

It is recommended that the Council adopt a written protocol governing attendance by non-committee councillors at Committee meetings. The protocol should clearly set out:

- Whether non-committee councillors may attend committee meetings
- Whether they may remain for confidential items
- Whether they have the right to speak
- Expectations regarding confidentiality, handing of confidential papers, recording attendance and declaration of interests
- Any associated administrative arrangements

Once agreed by the Council, the protocol should be incorporated into the Council's Standing Orders, Scheme of Delegation and Committee Terms of Reference to ensure it is applied consistently.

Recommendation

The Committee is asked to consider a protocol for Councillor attendance for recommendation and approval by Council.