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Minutes of the Finance & General Purposes Committee held on **Monday 2<sup>nd</sup> February 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 30<sup>th</sup> October 2025 for approval [Pg5-8].**

The minutes were **AGREED** as an accurate record of the meeting and signed by the Chair subject to amendment under item 12 to state "former" Cllr. S. White.

**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 comments or questions.

**6. To receive statement of receipts and payments and explanation of material variances comparing planned and actual expenditure for Q3 [Pg12-16].**

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

**7. To note verification of bank reconciliations for all accounts for Q3 [Pg17].**

The Committee noted the verification of bank reconciliations completed for all accounts with no further questions.

It was noted that it could prove beneficial to schedule internal control activities to coincide with internal audit activity to provide an opportunity for a member of the Finance & General Purposes Committee to meet the Internal Auditor.

**8. To receive the Internal Audit Action Plan for monitoring status of agreed corrective action [Pg18-21].**

The Committee received the report with no further questions. With regards to S137 on pg20 of the supporting papers, it was further noted that an additional guidance note had been added to the Cover Paper used for Grant Payments as a reminder of eligibility criteria and statutory limits.

**9. To conduct annual review of Working Groups of the Committee [Pg22-25].**

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The Committee **AGREED** to renew the Group with Terms of Reference as presented subject to amendment under Minutes & Reporting to report actions and outcomes at the next meeting of the parent body.

**10. To conduct annual review of Committee Terms of Reference and make recommendations for amendment for approval by Council [Pg26-29].**

The Committee **AGREED** to recommend the amendment of the Terms of Reference as presented for approval by Council at the annual meeting in May.

The Committee reviewed the overall effectiveness of Committee operations and support provided noting that hard copies of paperwork continued to prove useful and members would like to see this continue.

Following a suggestion raised to the Clerk by Cllr. Quinsey to help reduce printing costs, the Committee **AGREED** that laminated copies of repeat papers such as guidance on Declarations of Interests could be available at all meetings and excluded from hard copies.

It was noted that 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.

**11. To receive the Document Review Schedule for the ensuing year [Pg30-32].**

The Committee received the Document Review Schedule and **AGREED** to prioritise 2025 policies overdue for review in 2026-27 including the CCTV Policy following installation of CCTV at Green Lanes.

It was noted that some years had more reviews scheduled than others and that these could be brought forward to spread reviews more evenly and alleviate associated time pressures.

It was noted that the Document Review Schedule was a useful tool for scheduling periodic reviews of Hire Agreements and Preferred Suppliers and that these documents would be added to the schedule.

**12. To consider amendments to Record Management Policy for recommendation for approval by Council [Pg33-44].**

The Committee **AGREED** to recommend amendment to the Record Management Policy as presented for approval by Council subject to the following amendments; to add the policy holder under Drayton Parish Council on the title page and to ensure the language and order of approach to record management aligns with the principles set out in the policy.

**13. To consider amendments to Reserves Policy and make recommendation for approval by Council [Pg45-53].**

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

**14. To consider draft leaflet for publication outlining the annual budget and reasoning [Pg54-56].**

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”. 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.

**15. To note FSCS protection limit increase from £85k to £120k [Pg57].**

The Committee noted the update for information.

**16. To note exchange of information.**

The Committee noted it would be helpful to know what records were held at Norfolk Records Office for reporting back at the next meeting.

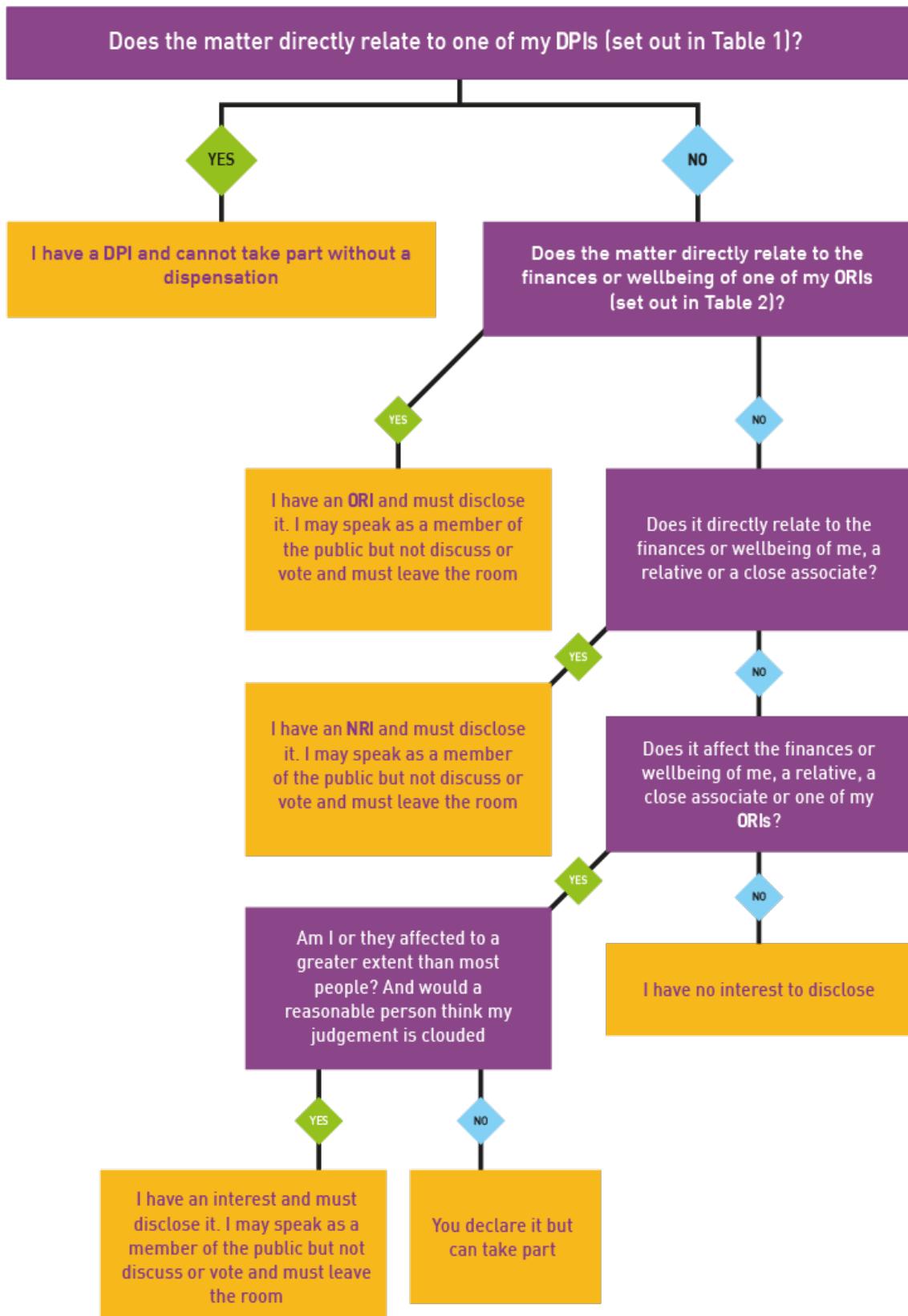
**17. To note the date and time of the next meeting is scheduled to take place on Thursday 30<sup>th</sup> April 2026 at 7pm at King George V Pavilion.**

The Committee noted the date and time of the next meeting of the Committee.

**Meeting closed: 8:38pm**

<b>Paper</b>	<b>FGP2:</b> Declarations of Interest.
<b>Meeting</b>	Finance & General Purposes Committee
<b>Date</b>	2nd February 2026
<b>Author</b>	Parish Clerk & RFO
<b>Summary</b>	
<p><b><u>Declarations of Interests</u></b></p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>If in doubt, you should always seek advice from the monitoring officer at <a href="mailto:monitoringofficer@southnorfolkandbroadland.gov.uk">monitoringofficer@southnorfolkandbroadland.gov.uk</a>. 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.</p> <p>For more detailed information, please see section 9 of Drayton Parish Council's adopted Code of Conduct available on our website.</p>	
<p><b><u>Dispensation Requests</u></b></p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>	
<b>Recommendation</b>	
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.](#)

<b>Subject</b>	<b>Description</b>
<b>Employment, office, trade, profession or vocation</b>	Any employment, office, trade, profession or vocation carried on for profit or gain.
<b>Sponsorship</b>	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.
<b>Contracts</b>	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
<b>Land and Property</b>	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.
<b>Licenses</b>	Any licence (alone or jointly with others) to occupy land in the area of the council for a month or longer

<b>Corporate tenancies</b>	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.
<b>Securities</b>	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 Registrable 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

<b>Paper</b>	<b>FGP3:</b> To receive minutes of the meeting of the Finance & General Purposes Committee held on 30 <sup>th</sup> October 2025 for approval.
<b>Meeting</b>	Finance & General Purposes Committee
<b>Date</b>	2nd February 2026
<b>Author</b>	Parish Clerk & RFO
<b>Summary</b>	
<p>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.</p> <p>The minutes shall be taken as read, and there shall be no discussion except in relation to their accuracy.</p> <p>A motion to correct an inaccuracy in the draft minutes shall be moved in accordance with standing order 10(a)(i).</p> <p>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.</p>	
<p><u>For information</u></p> <p>Per section 3t of the Council's adopted Standing Orders, the minutes of a meeting shall include an accurate record of the following:</p> <ol style="list-style-type: none"> <li>i. the time and place of the meeting;</li> <li>ii. the names of councillors who are present and the names of councillors who are absent;</li> <li>iii. interests that have been declared by councillors and non-councillors with voting rights;</li> <li>iv. the grant of dispensations (if any) to councillors and non-councillors with voting rights;</li> <li>v. whether a councillor or non-councillor with voting rights left the meeting when matters that they held interests in were being considered;</li> <li>vi. if there was a public participation session;</li> <li>vii. and the resolutions made.</li> </ol>	
<b>Recommendation</b>	
<p>The Committee is asked to confirm the accuracy of the minutes of the last meeting of the Committee.</p>	

Minutes of the Finance & General Purposes Committee held on **30<sup>th</sup> October 2025, 7:00pm** at King George V Pavilion, Drayton High Road, Drayton, Norwich, NR8 6AW.

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

**In attendance:** Amy Pinkham, Parish Clerk & RFO

**Meeting Opened:** 7:00pm

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

Apologies received and accepted for Cllr. R. Turner.

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

None.

**3. To receive minutes of the meeting of the Finance & General Purposes Committee held on 31<sup>st</sup> July 2025 for approval [Pg1-4].**

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.**

No members of the public present.

**5. To receive Clerk's Report on matters arising from previous meetings of the Committee [Pg5-8].**

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

**6. To receive statement of receipts and payments and explanation of material variances comparing planned and actual expenditure for Q2 [Pg9-13].**

The Committee received the report with thanks and **AGREED** to use the revised report format moving forward.

**7. To receive internal control check Q2 and consider recommendations for action [Pg14].**

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

**8. To review Internal Controls Document and consider recommendations for amendment for approval by Council [Pg15-25].**

Taking into consideration the range of internal controls in place to prevent and detect inaccuracies and fraud, and the outcomes from recent internal and external audit reports the Committee **AGREED** to cease internal controls checks for Proper Bookkeeping currently undertaken by an appointed member of the Committee, noting the overall risk to the Council was low.

The Committee **AGREED** to recommend the Internal Control Document as presented for approval by Council.

In line with 2.6 of the Council's adopted Financial Regulations, it was noted that checks on bank reconciliations would continue.

**9. To receive the Internal Audit Action Plan for monitoring status of agreed corrective action [Pg26-32].**

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

**10. To receive 2025-26 interim internal audit report and consider proposed response for action for approval by Council [Pg47-64].**

The Committee agreed to discuss item 10 after item 14.

The Committee **AGREED** to recommend the proposed corrective action to the interim internal audit report as presented for approval by Council.

Following discussion of recommendation 2, it was noted that that all Grant applications are considered in meetings held in public and this could be noted in the Council's Grant Policy to aid transparency for applicants.

**11. To review Asset Register for appropriateness and accuracy [Pg33].**

The Committee reviewed the Asset Register and **AGREED** no changes to the Council's insurance schedule was required at this time.

**12. To note update on banking arrangements, including the bank mandate [Pg34].**

The Committee noted the update for information. It was further confirmed that removal of Cllr. S. White and record of current signatories held for Cambridge Building Society had now been received.

**13. To consider draft budget for 2026-27 for recommendation for approval by Council [Pg35-43].**

The Committee **AGREED** to recommend the 2026-27 draft budget as presented 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.

It was noted that Councillor access to Microsoft Sharepoint may no longer be required following the publication of papers on the Council's website and that licenses should be reviewed by the Clerk to determine if a reduction in fees can be applied.

**14. To consider recommendation to amend Terms of Reference for Events Advisory Group [Pg44-46].**

The Committee **AGREED** to amend the Terms of Reference for the Events Advisory Group as presented.

**15. To note exchange of information.**

The Committee noted positive feedback following the recent whole Council training. Cllr. G. Everett confirmed a wreath would be laid for Remembrance Sunday on 9<sup>th</sup> November 2025.

The Committee noted a funeral service would be held for Alan Ebbage who passed away peacefully aged 103 on Friday 14<sup>th</sup> November 2025 at 1:00pm at St. Margarets Church. Councillors and those that knew him were invited to attend.

The Committee noted that the Charity Amber's Army was scheduled to open its first shop and support hub in Drayton on 15<sup>th</sup> November 2025 and Councillors were invited to attend.

**16. To note the date and time of the next meeting is scheduled to take place on Thursday 29<sup>th</sup> January at 7:00pm at KGV.**

The Committee noted the date and time of the next meeting of the Committee.

**Meeting Closed:** 7:45pm

**DRAFT**

<b>Paper</b>	<b>FGP5:</b> To receive the Clerks Report on Committee matters arising from previous meetings.
<b>Meeting</b>	Finance & General Purposes Committee
<b>Date</b>	2nd February 2026
<b>Author</b>	Parish Clerk & RFO
<b>Summary</b>	
<p>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.</p> <p>Matters arising shall include a record of the following:</p> <ol style="list-style-type: none"> <li>1. The meeting date</li> <li>2. The minute reference</li> <li>3. The agenda item</li> <li>4. The resolution</li> <li>5. Status update</li> </ol> <p>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.</p> <p>If the item requires a substantial paper for discussion and decision by the Committee the item will appear under its own agenda item.</p> <p>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.</p>	
<b>Recommendation</b>	
The Committee is asked to receive the report for information.	

Meeting Date	Minute Ref.	Agenda Item	Resolution	Status Update
24.04.2025	15	To consider amendments to Credit Card Policy for recommendation for a later date as recommended in the report.	The Committee <b>AGREED</b> to consider further amendments to the Credit Card Policy at approval by Council.	<b>Ongoing:</b> Item added to Policy Review Schedule.
31.07.2025	17	To consider amendment to Standing Order 3e subject to draft guidance on public speaking	The Committee <b>AGREED</b> 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.	<b>Ongoing:</b> Guidance laminated and available at all Council meetings for information. Guidance to be added to Council website.
30.10.2025	3	To receive minutes of the meeting of the Finance & General Purposes Committee held on 31st July 2025 for approval	The Minutes were <b>AGREED</b> as an accurate record of the meeting and signed by the Chair.	<b>Complete:</b> Approved minutes published on Council website.
30.10.2026	6	To receive statement of receipts and payments and explanation of material variances comparing planned and actual expenditure for Q2	The Committee received the report with thanks and <b>AGREED</b> to use the revised report format moving forward.	<b>Complete:</b> Revised format adopted for future reporting.
30.10.2027	8	To review Internal Controls Document and consider recommendations for amendment for approval by Council	The Committee <b>AGREED</b> to cease internal controls checks for Proper Bookkeeping currently undertaken by an appointed member of the Committee, noting the overall risk to the Council was low.	<b>Complete:</b> Internal Control Checks for Proper Bookkeeping ceased.
			The Committee <b>AGREED</b> to recommend the Internal Control Document as presented for approval by Council.	<b>Complete:</b> Internal Controls Document approved at November meeting of the Council and published on the Parish Council website.

Meeting Date	Minute	Agenda Item Ref.	Resolution	Status Update
30.10.2029	10	To receive 2025-26 interim internal audit report and consider proposed response for approval by Council	The Committee <b>AGREED</b> to recommend the proposed corrective action to the interim internal audit report as presented for approval by Council.	<b>Complete:</b> Agreed corrective action added to audit action plan for monitoring by FGP under agenda item 8.
			Following discussion of recommendation 2, it was noted that all Grant applications are considered in meetings held in public and this could be noted in the Council's Grant Policy to aid transparency for applicants.	<b>Ongoing:</b> Comment included for consideration at the next review of the Grants Policy as set out in the Document review log presented under agenda item 11.
30.10.2031	11	To review Asset Register for appropriateness and accuracy	The Committee reviewed the Asset Register and <b>AGREED</b> no changes to the Council's insurance schedule was required at this time.	<b>Complete:</b> No further action required.
30.10.2032	13	To consider draft budget for 2026-27 for recommendation for approval by Council	The Committee <b>AGREED</b> to recommend the 2026-27 draft budget as presented for approval by Council.	<b>Complete:</b> FGP draft budget presented to Council for approval at the December 2025 meeting.
			It was noted that the Council was approaching sufficient Earmarked Reserves for some items and the Committee <b>AGREED</b> to consider applying a cap for these items as part of next years budget exercise to ensure reserves held did not exceed required funds.	<b>Ongoing:</b> Item added to July agenda for consideration.
30.10.2034	14	To consider recommendation to amend Terms of Reference for Events Advisory Group	The Committee <b>AGREED</b> to amend the Terms of Reference for the Events Advisory Group as presented.	<b>Complete:</b> Terms of Reference updated to latest agreed version.

<b>Paper</b>	<b>FGP6:</b> Budget Report Q3
<b>Meeting</b>	Finance & General Purposes Committee
<b>Date</b>	2nd February 2026
<b>Author</b>	Parish Clerk & RFO
<b>Summary</b>	
<p><b>Background</b></p> <p>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.</p> <p>Quarterly budget reports are presented as a standing item for all Committees to promote informed decision-making and enhanced financial transparency.</p> <p>In addition, per 1.8 of the Council's Internal Controls, the Finance &amp; General Purposes Committee receives quarterly budget reports for all Committees of the Council with the aim of:</p> <ul style="list-style-type: none"> <li>• Monitoring financial performance against the budget, helping to identify potential issues or inefficiencies throughout the year</li> <li>• Refining budgeting and forecasting processes over time</li> <li>• Gaining an informed understanding of financial performance as affected by various factors</li> <li>• Creating more accurate and flexible budgets that better anticipate Council's future needs and adapt to different circumstances</li> <li>• Streamlining variance reporting required for Year-End</li> </ul> <p>Any recommendations for corrective action are presented to Council for approval as necessary.</p> <p><b>Recommendation</b></p> <p>The Committee is asked to receive the attached budget report for Q3 and supporting explanation of material variance for the purpose of monitoring progress during the year and consider any recommendations for action.</p> <p>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).</p>	
<b>Recommendation</b>	
The Committee is asked to receive the report and consider recommendations for action.	

Explanation of Material Variances: Accumulative to end of Q3							
Ref.	Cost Centre	Quarter	Budgeted	Actual	Variance	Explanation Required	Comment
1	Income	Q2	£229,424.00	£264,412.45	15%	Y	Successful application to Norfolk County Council for Bus Shelter Grant. Receipt of first installment for Pitch Maintenance Programme at Longdale. Receipt of CIL Income for Drayton Old Lodge.
		Q3	£236,304.00	£266,091.58	12%	N	
2	Finance & General Purposes	Q2	£19,984.00	£17,005.84	14%	N	
		Q3	£32,123.50	£31,850.24	0%	N	
3	Environment & Highways	Q2	£6,032.50	£9,547.34	-58%	Y	Unexpected tree removal costs for vandalism at Green Lanes. Additional days labour for weedpulling due to extensive growth of invasive balsam weed at Green Lanes.
		Q3	£13,247.50	£14,512.52	-9%	N	
5	Playing Fields & Property	Q2	£20,895.00	£23,276.45	-11%	N	
		Q3	£30,630.00	£33,377.06	-8%	N	
6	Staffing	Q2	£58,728.36	£56,571.86	3%	N	
		Q3	£87,867.54	£84,844.79	3%	N	
8	Earmarked Reserves	Q2	£5,150.00	£6,521.85	-26%	Y	VAT advice for KGV Refurbishment. Additional solar street lighting on Herbert Nursey Close. New signage for play areas pending completion of works and invoice.
		Q3	£48,150.00	£28,760.35	40%	Y	Works for 3G pitch resurfacing postponed due to staff capacity.

**Drayton Parish Council - Quarter 3**  
**(01/10/2025 to 31/12/2025 - All Cost Centres and Codes)**

3rd Quarter							Accumulative to end of 3rd quarter					
	Budgeted receipts	Actual receipts	Receipts Variance	Budgeted payments	Actual payments	Payments Variance	Budgeted receipts	Actual receipts	Receipts Variance	Budgeted payments	Actual payments	Payments Variance
<b>1. Income</b>												
10 Precept			(N/A)			(N/A)	209,784.00	209,784.00	(0%)			(N/A)
13 Income on Investment	2,500.00	3,552.28	1,052.28(42%)			(N/A)	7,500.00	10,914.58	3,414.58(45%)			(N/A)
14 Miscellaneous		4.60	4.60(N/A)			(N/A)	540.00	11,606.80	11,066.80(2049%)			(N/A)
21 Insurance Bowls Club Reimburse	1,200.00		-1,200.00(N/A)			(N/A)	1,200.00		-1,200.00(N/A)			(N/A)
22 VAT Refund			(N/A)			(N/A)			(N/A)			(N/A)
51 Grass Pitch Hire		2,796.00	2,796.00(N/A)			(N/A)	2,300.00	2,796.00	496.00(21%)			(N/A)
53 Pavilion Hire	680.00	1,050.00	370.00(54%)			(N/A)	2,040.00	1,754.40	-285.60(-14%)			(N/A)
55 3G Income	2,500.00	2,808.25	308.25(12%)			(N/A)	5,500.00	7,385.60	1,885.60(34%)			(N/A)
56 Cricket Hire			(N/A)			(N/A)	1,520.00	1,516.00	-4.00(-0%)			(N/A)
603 CIL Income			(N/A)			(N/A)		12,211.36	12,211.36(N/A)			(N/A)
8527 NCC Highways Verges			(N/A)			(N/A)	5,920.00	8,122.84	2,202.84(37%)			(N/A)
8536 S106/Green Infrastructure			(N/A)			(N/A)			(N/A)			(N/A)
<b>Sub Total for 1. Income</b>	<b>6,880.00</b>	<b>10,211.13</b>	<b>3,331.13(48%)</b>			<b>(N/A)</b>	<b>236,304.00</b>	<b>266,091.58</b>	<b>29,787.58(12%)</b>			<b>(N/A)</b>
<b>2. Finance &amp; General Purposes</b>												
26 Office Equipment			(N/A)			(N/A)			(N/A)		40.88	-40.88(N/A)
27 Utilities & Services			(N/A)	4,842.50	4,672.02	170.48(3%)			(N/A)	11,827.50	11,393.01	434.49(3%)
28 Handyman Equipment & Consum			(N/A)	157.50	213.37	-55.87(-35%)			(N/A)	472.50	367.73	104.77(22%)
201 Stationery & Software			(N/A)	520.00	1,303.22	-783.22(-150%)			(N/A)	3,000.00	3,855.86	-855.86(-28%)
204 Subscriptions			(N/A)	35.00	47.00	-12.00(-34%)			(N/A)	1,580.00	725.50	854.50(54%)
205 Insurance			(N/A)			(N/A)			(N/A)	4,230.00	5,150.42	-920.42(-21%)
208 Community Event			(N/A)	4,000.00	2,034.01	1,965.99(49%)			(N/A)	4,000.00	2,051.18	1,948.82(48%)
212 Grants			(N/A)	50.00	473.04	-423.04(-846%)			(N/A)	50.00	1,433.04	-1,383.04(-2766%)
215 Bank Charges			(N/A)	62.00	64.35	-2.35(-3%)			(N/A)	186.00	191.85	-5.85(-3%)
216 Member Training			(N/A)		295.00	-295.00(N/A)			(N/A)		295.00	-295.00(N/A)
282 Community Newsletter			(N/A)	645.00	390.00	255.00(39%)			(N/A)	1,075.00	585.00	490.00(45%)
284 Website			(N/A)			(N/A)			(N/A)	220.00		220.00(N/A)
8522 Street Lighting Energy			(N/A)	1,625.00	5,053.85	-3,428.85(-211%)			(N/A)	4,875.00	5,053.85	-178.85(-3%)
8523 Street Lighting Maintenance			(N/A)	202.50	448.54	-246.04(-121%)			(N/A)	607.50	661.92	-54.42(-8%)
<b>Sub Total for 2. Finance &amp; General Purpos</b>			<b>(N/A)</b>	<b>12,139.50</b>	<b>14,994.40</b>	<b>-2,854.90(-23%)</b>			<b>(N/A)</b>	<b>32,123.50</b>	<b>31,805.24</b>	<b>318.26(0%)</b>
<b>3. Environment &amp; Highways</b>												
31 NCC Highways Verges			(N/A)	1,852.50	1,939.00	-86.50(-4%)			(N/A)	7,410.00	7,756.00	-346.00(-4%)
33 Residents Competitions			(N/A)			(N/A)			(N/A)	250.00		250.00(N/A)
35 Tree Maintenance			(N/A)		746.00	-746.00(N/A)			(N/A)		3,146.00	-3,146.00(N/A)
36 Street Scene Maintenance			(N/A)	3,462.50	139.68	3,322.82(95%)			(N/A)	3,687.50	390.52	3,296.98(89%)
38 Green Lanes			(N/A)	1,900.00	2,200.00	-300.00(-15%)			(N/A)	1,900.00	3,220.00	-1,320.00(-69%)
304 Parish Partnerships			(N/A)			(N/A)			(N/A)			(N/A)
<b>Sub Total for 3. Environment &amp; Highways</b>			<b>(N/A)</b>	<b>7,215.00</b>	<b>5,024.68</b>	<b>2,190.32(30%)</b>			<b>(N/A)</b>	<b>13,247.50</b>	<b>14,512.52</b>	<b>-1,265.02(-9%)</b>
<b>5. Playing Fields &amp; Property</b>												

**Drayton Parish Council - Quarter 3**  
**(01/10/2025 to 31/12/2025 - All Cost Centres and Codes)**

14 January 2026 (2025-2026)

3rd Quarter							Accumulative to end of 3rd quarter							
	Budgeted receipts	Actual receipts	Receipts Variance	Budgeted payments	Actual payments	Payments Variance	Budgeted receipts	Actual receipts	Receipts Variance	Budgeted payments	Actual payments	Payments Variance		
57 Play Area			(N/A)		10.53	-10.53(N/A)			(N/A)		10.53	-10.53(N/A)		
58 Sports Facilities			(N/A)	7.50	4.54	2.96(39%)			(N/A)	1,222.50	1,153.55	68.95(5%)		
501 Pavilion Maintenance			(N/A)	187.50	335.90	-148.40(-79%)			(N/A)	687.50	1,252.18	-564.68(-82%)		
502 Play Area Inspections			(N/A)			(N/A)			(N/A)	350.00	312.00	38.00(10%)		
503 Grounds Maintenance			(N/A)	5,025.00	5,373.08	-348.08(-6%)			(N/A)	14,825.00	16,123.04	-1,298.04(-8%)		
504 Security			(N/A)	3,125.00	3,094.00	31.00(0%)			(N/A)	9,375.00	10,099.00	-724.00(-7%)		
511 3G Surface Maintenance			(N/A)	1,075.00	1,057.56	17.44(1%)			(N/A)	3,225.00	3,160.76	64.24(1%)		
514 Pest Control			(N/A)	315.00	225.00	90.00(28%)			(N/A)	945.00	1,266.00	-321.00(-33%)		
<b>Sub Total for 5. Playing Fields &amp; Property</b>			(N/A)	<b>9,735.00</b>	<b>10,100.61</b>	<b>-365.61(-3%)</b>			(N/A)	<b>30,630.00</b>	<b>33,377.06</b>	<b>-2,747.06(-8%)</b>		
<b>6. Staffing</b>														
61 Salaries			(N/A)	20,765.17	20,241.78	523.39(2%)			(N/A)	62,295.51	60,725.34	1,570.17(2%)		
65 Employer Pension Contributions			(N/A)	4,672.16	4,554.42	117.74(2%)			(N/A)	14,016.48	13,663.29	353.19(2%)		
68 Staff Training & Development			(N/A)	112.50		112.50(N/A)			(N/A)	787.50	35.00	752.50(95%)		
69 Recruitment			(N/A)			(N/A)			(N/A)			(N/A)		
601 Expenses/Mileage			(N/A)	722.07	703.44	18.63(2%)			(N/A)	2,166.21	2,101.25	64.96(3%)		
602 Consultancy Services			(N/A)	315.00	300.00	15.00(4%)			(N/A)	945.00	900.00	45.00(4%)		
8529 Locum Clerk Services			(N/A)			(N/A)			(N/A)			(N/A)		
8531 Employer NI Contributions			(N/A)	2,552.28	2,473.29	78.99(3%)			(N/A)	7,656.84	7,419.91	236.93(3%)		
<b>Sub Total for 6. Staffing</b>			(N/A)	<b>29,139.18</b>	<b>28,272.93</b>	<b>866.25(2%)</b>			(N/A)	<b>87,867.54</b>	<b>84,844.79</b>	<b>3,022.75(3%)</b>		
<b>8. Earmarked Reserves</b>														
80 CIL Expenditure			(N/A)		12,434.00	-12,434.00(N/A)			(N/A)		12,434.00	-12,434.00(N/A)		
81 3G Surface Replacement			(N/A)	40,000.00		40,000.00(N/A)			(N/A)	40,000.00		40,000.00(N/A)		
84 KGV Enhancements			(N/A)	2,000.00		2,000.00(N/A)			(N/A)	2,000.00	1,000.00	1,000.00(50%)		
605 Floodlight Replacement			(N/A)			(N/A)			(N/A)			(N/A)		
607 Play Area Enhancements			(N/A)			(N/A)			(N/A)	5,000.00	136.23	4,863.77(97%)		
611 Election Reserve			(N/A)			(N/A)			(N/A)			(N/A)		
613 Longdale Pavilion Enhancement			(N/A)	1,000.00		1,000.00(N/A)			(N/A)	1,000.00	128.62	871.38(87%)		
8528 S106/Green Infrastructure			(N/A)			(N/A)			(N/A)			(N/A)		
8530 Streetlighting			(N/A)			(N/A)			(N/A)		2,700.00	-2,700.00(N/A)		
8532 Tree Works			(N/A)		6,733.33	-6,733.33(N/A)			(N/A)		6,733.33	-6,733.33(N/A)		
8533 Cyclical Payments			(N/A)			(N/A)			(N/A)	150.00	125.00	25.00(16%)		
8534 Projects	4,500.00	4,500.00(N/A)		2,500.00	-2,500.00(N/A)		4,500.00	4,500.00(N/A)			5,186.50	-5,186.50(N/A)		
8535 Pitch Improvements			(N/A)	7,050.00	-7,050.00(N/A)		8,532.00	8,532.00(N/A)			7,050.00	-7,050.00(N/A)		
8537 Street Scene Furniture			(N/A)			(N/A)			(N/A)			(N/A)		
8538 Allotments			(N/A)			(N/A)			(N/A)			(N/A)		
<b>Sub Total for 8. Earmarked Reserves</b>	<b>4,500.00</b>	<b>4,500.00(N/A)</b>		<b>43,000.00</b>	<b>28,717.33</b>	<b>14,282.67(33%)</b>			<b>13,032.00</b>	<b>13,032.00(N/A)</b>	<b>48,150.00</b>	<b>35,493.68</b>	<b>12,656.32(26%)</b>	
<b>TOTALS.....</b>	<b>6,880.00</b>	<b>14,711.13</b>	<b>7,831.13(113%)</b>	<b>101,228.68</b>	<b>87,109.95</b>	<b>14,118.73(13%)</b>	<b>236,304.00</b>	<b>279,123.58</b>	<b>42,819.58(3957%)</b>	<b>212,018.54</b>	<b>200,033.29</b>	<b>11,985.25(-97%)</b>		
NET Variance Quarter 3 .....							<b>21,949.86</b>	NET accumulative variance to END of Quarter 3.....						
														<b>54,804.83</b>

**Drayton Parish Council - Quarter 3**  
**(01/10/2025 to 31/12/2025 - All Cost Centres and Codes)**

3rd Quarter						Accumulative to end of 3rd quarter					
Budgeted receipts	Actual receipts	Receipts Variance	Budgeted payments	Actual payments	Payments Variance	Budgeted receipts	Actual receipts	Receipts Variance	Budgeted payments	Actual payments	Payments Variance

<b>Paper</b>	<b>FGP7:</b> Verification of Bank Reconciliations.
<b>Meeting</b>	Finance & General Purposes Committee
<b>Date</b>	2nd February 2026
<b>Author</b>	Parish Clerk & RFO
<b>Summary</b>	
<p><b>Background</b></p> <p>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.</p> <p>In line with 1.15 of the Council's adopted Internal Controls, this member is appointed annually from the Finance &amp; General Purposes Committee who signs and dates the reconciliations and the original bank statements as evidence of verification.</p> <p>This activity, including any exceptions, is reported to and noted by the Finance &amp; General Purposes Committee quarterly.</p>	
<p><b>Verification of Bank Reconciliations</b></p> <p>Verification of Bank Reconciliation for Q3 was completed by Cllr. Taylor on 15<sup>th</sup> January 2026 with no recommendations for action.</p>	
<b>Recommendation</b>	
<p>The Committee is asked to note completion of verification of bank reconciliations for Q3 and consider any recommendations for action.</p>	

<b>Paper</b>	<b>FGP8:</b> To receive the internal audit plan for monitoring.
<b>Meeting</b>	Finance & General Purposes Committee
<b>Date</b>	2 <sup>nd</sup> February 2026
<b>Author</b>	Parish Clerk & RFO
<b>Summary</b>	
<p><u>Background</u></p> <p>Per the Council's Statement of Internal Controls, the Finance &amp; General Purposes Committee is responsible for monitoring progress of action taken in response to internal and external audit reports.</p> <p>Recommended action to be taken in response to internal audit reports are approved by Council and the attached audit plan sets out:</p> <ul style="list-style-type: none"> <li>• The areas for improvement identified in an internal and/or external audit report</li> <li>• Corrective action agreed by Council</li> <li>• Status update on action taken to date</li> </ul> <p>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.</p> <p>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.</p>	
<b>Recommendation</b>	
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 16<sup>th</sup> 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.	<b>Ongoing:</b> Work started on adding powers used for regular payments within Scribe.
Pg5	Council is advised to review the provision of the code and ensure that the relevant data is uploaded to the website in accordance with the specified timescales.	The recommendation relates to the publication of all Grants awarded on the Council’s website. Existing reports will be amended to include grants and grants will be included in the template moving forward.	<b>Complete:</b> Template expenditure report and existing reports for Q1, Q2 & Q3 updated to include grants made to voluntary, community and social enterprise organisations for the period.
Pg7	Council is advised to ensure that the Reserve Policy as reviewed in February 2022 is updated and contains up to date provisions from the Practitioners Guide 2025 as produced by SAPPP.	Reserves Policy is scheduled for review at January 2026 meeting of FGP.	<b>Ongoing:</b> Scheduled for consideration at the January 2026 meeting of FGP.

Interim Internal Audit 2025-26			
Ref.	Other Comments of Note from the Report	Response	Status Update
Pg5	Council is advised to ensure that it minutes that it is operating within the remit of the eligibility criteria for the use of s137 of the LGA 1972 (as amended by the Local Government and Housing Act 1989 s36) and that the statutory limit is being adhered to, and the expenditure is on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitant.	Minutes will reflect the comment above for all grants awarded going forward.	<b>Complete:</b> No further grants issued but comment has been noted for all future grants awarded going forward.
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.	<b>Ongoing:</b> Minutes to reflect explicit minute reference at the next review scheduled for May 2026.
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.	<b>Ongoing:</b> Recommendation for Terms of Reference amendment included under Terms of Reference Review at the January FGP meeting. Scheduled for approval at the Annual meeting of the Parish Council.

## Interim Internal Audit Report 2024-25

The Internal Audit Plan has been developed in response to recommendations arising from the interim internal audit which took place on 21<sup>st</sup> November 2024. The report, together with corrective actions proposed by the Finance & General Purposes Committee were approved by Council at the February 2025 meeting.

Interim Internal Audit 2024-25			
Ref.	Recommendation	Agreed Corrective Actions	Status Update
Pg15	Council's document retention policy required updating and provision should be included for documents contained in both 'hard' form and in electronic forms. Council is advised to include disposal protocols as well as protocols for the scanning of documents (if applicable).	Record Management and Retention Policy is included for review within the Document Review Schedule.	<b>Ongoing:</b> Scheduled for consideration at the January 2026 meeting of FGP.

Interim Internal Audit 2024-25			
Ref.	Other Comments of Note from the Report	Response	Status Update
Pg2	The RFO might wish to ensure that the cashbook and/or minutes make reference to the powers used to incur expenditure.	To be considered.	<b>Complete:</b> See status update for 2025-26 Interim corrective action pg2.

<b>Paper</b>	<b>FGP9: Review of Working Groups</b>
<b>Meeting</b>	Finance & General Purposes Committee
<b>Date</b>	2nd February 2026
<b>Author</b>	Parish Clerk & RFO
<b>Summary</b>	
<p><b><u>Background</u></b></p> <p>Per the Council's adopted Scheme of Delegation, the Committee is tasked to conduct an annual review of its Working Groups at its first meeting of the year to ensure they remain necessary and fit for purpose.</p> <p>The Finance &amp; General Purposes Committee is the parent body for the following Working Groups:</p> <ul style="list-style-type: none"> <li>• Events Advisory Group</li> </ul>	
<p><b><u>Annual Review</u></b></p> <p>The Terms of Reference for the Group are attached for information and the Committee is asked to review the continued need for the Group and determine whether:</p> <ul style="list-style-type: none"> <li>• To renew the Group as presented</li> <li>• To renew the Group with amended Terms of Reference</li> <li>• To conclude the Group.</li> </ul>	
<p><b><u>For Information</u></b></p> <p>Should the Committee agree to renew the Group, expressions of interest will be sought for membership in line with the agreed Terms of Reference for appointment at the April 2026 meeting of the Committee.</p>	
<b>Recommendation</b>	
<p>The Committee is asked to agree the continued need for the Working Group including any changes to its Terms of Reference.</p>	

# EVENTS ADVISORY GROUP

## TERMS OF REFERENCE

### ROLE

The 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 programme of events ensuring they operate in accordance with internal imperatives and external requirements.

The Group will also identify and recommend new events and national celebrations for consideration and approval by Council as part of the annual budget exercise and review previous events to highlight areas of good practice and areas for improvement.

### RESPONSIBILITIES

1. To act in accordance with the adopted Scheme of Delegation for all Working Groups of Drayton Parish Council.
2. The Group shall have delegated authority to spend in accordance with the approved Community Events budget.
3. To consider new and recurring Council events and participation in national celebrations aligned with the community's needs and interests and recommend an events budget for consideration by the parent body as part of the annual budget exercise.
4. To prepare an annual schedule of events and ensure, so far as possible, that planned events do not clash with other events held in the community.
5. To prepare event management plans.
6. To manage resources effectively and ensure events are held in accordance with the agreed Community Events budget.
7. To ensure risk management plans for each event are robust and adequate and any required permissions, event licenses or other agreements are obtained prior to any event taking place.
8. To ensure legislative requirements and regulations are met and guidelines followed.
9. To ensure protocols and guidelines from the Council's insurance are adhered to.
10. To promote events through Parish Council channels and local newsletters.
11. To support the Clerk and staff in the facilitation of each event and attend where possible.
12. To review all Council events to highlight best practice and areas for improvement to enhance the overall quality of events organised by the Council.
13. To consider any other matter which may be delegated to it by the parent Committee from time to time.
14. To consider any implication(s) linked to other Council matters when conducting its business, making decisions and agreeing actions.

## **MEMBERSHIP & TERM OF OFFICE**

The membership of the Group shall normally comprise a maximum of 5 members of Council and up to 3 Community Members living, working or operating a business in Drayton.

Membership shall be appointed by resolution of the Finance & General Purposes Committee and shall be reviewed annually ~~at its first meeting of the year~~subject to the outcome of the annual review of the Group.

The Working Group Chair shall be appointed by its members as the first item of business at its first meeting.

Members of the public who have specific knowledge, expertise and/or experience on the subject may be invited as attendees to assist the Group.

The Group shall continue until such a time as its existence is deemed unnecessary by resolution of the Finance & General Purposes Committee.

## **QUORUM**

The quorum necessary for the transaction of business is 3 members of the Group, to include a minimum of 2 Council members.

## **MEETINGS**

The Group will arrange its own meetings and schedule of work, as determined by its members and meet at least once every 12 months. Meetings may be held remotely as necessary.

Decisions on recommendations shall be determined by a majority of votes of the Working Group members present and voting. In the case of equality of votes, the Chair shall have a casting vote.

## **PUBLIC PARTICIPATION**

The Group does not meet in public.

## **MINUTES & REPORTING**

The Group may take notes and record actions and outcomes as necessary. All recommendations must be made in writing and presented to the Finance & General Purposes Committee for consideration.

## **GROUP CLERK**

The Clerk to the Finance & General Purposes Committee will normally clerk the meeting.

## **REVIEW**

The Finance & General Purposes Committee is tasked to conduct an annual review of its Working Groups at its first meeting of the year to ensure they remain necessary and fit for purpose.

Terms of Reference reviewed and adopted by Finance & General Purposes Committee on  
**30<sup>th</sup> October 2025.**

<b>Paper</b>	<b>FGP10: Review of Effectiveness of Terms of Reference</b>
<b>Meeting</b>	Finance & General Purposes Committee
<b>Date</b>	2nd February 2026
<b>Author</b>	Parish Clerk & RFO
<b>Summary</b>	
<p><u>Background</u></p> <p>To ensure its continued efficiency Committees are tasked to review their effectiveness by conducting an annual review of their Terms of Reference at its first meeting of the year.</p>	
<p><u>Review Process</u></p> <p>Committee members are asked to review the adequacy of the Terms of Reference, meeting support and the overall effectiveness of meetings using the attached survey for consideration at the meeting.</p> <p>A copy of the Terms of Reference is attached for your reference including tracked changes for recommended amendments, if any.</p>	
<p><u>Amendment Process</u></p> <p>Any recommendations for changes to the Committees Terms of Reference are a matter reserved for Council. Procedural changes may be adopted at Committee level but may wish to be considered by Council formally for the benefit of all Committees.</p>	
<b>Recommendation</b>	
<p>The Committee is asked to consider a response to the survey and make recommendations for amendment to the Terms of Reference for approval by Council at the annual meeting.</p>	

<b>Committee Terms of Reference</b>			
<b>Question</b>	<b>Agree</b>	<b>Somewhat</b>	<b>Disagree</b>
The Terms of Reference are accessible, clear and easy to read.			
The Terms of Reference adequately define the Committee's role.			
The responsibilities of the Committee are clear and accurately reflect the work of the Committee.			
The membership requirements for the Committee are appropriate.			
The Committee has sufficient delegated authority to perform its role effectively.			
<b>Committee Administration &amp; Clerking</b>			
<b>Question</b>	<b>Agree</b>	<b>Somewhat</b>	<b>Disagree</b>
Agendas are well constructed.			
Agendas and meeting papers are received in a timely manner.			
Meeting papers provide the information you need to support decision making by the Committee.			
Minutes are routinely published within one calendar month of the meeting.			
Minutes contain sufficient detail and provide an accurate reflection of decisions made.			
The Committee is aware of the routine papers it should receive in order to fulfil its role.			
<b>Question</b>	<b>Paper</b>	<b>Electronic</b>	<b>Both</b>
Do you access meeting paperwork electronically or via paper copies?			
<b>Committee Operation</b>			
<b>Question</b>	<b>Agree</b>	<b>Somewhat</b>	<b>Disagree</b>
The number of meetings is sufficient to meet the needs of the Committee.			
The length of meetings is adequate.			
Committee members attend on a regular basis.			
The meetings are chaired well.			
Committee members appropriately engage with debate and decision making.			
<b>Any other Comments</b>			

# **FINANCE & GENERAL PURPOSES COMMITTEE**

## **TERMS OF REFERENCE**

### **ROLE**

This Finance & General Purposes Committee is a Standing Committee of the Council and is responsible for a range of non-executive functions to facilitate proper management of the Council's finances in accordance with external requirements and internal imperatives.

The Committee is also responsible for various matters concerning the effective development of good governance and administration, advising Council on constitutional and policy matters for which it is responsible.

### **RESPONSIBILITIES**

1. To act in accordance with the adopted Scheme of Delegation for all Committees of Drayton Parish Council, including the authorisation of expenditure.
2. To review and make recommendations to Council on issues of financial and general purposes for which Council retains authority.
3. To implement internal controls and recommend action it considers necessary to ensure that Council continues to comply with relevant legislation, regulation and guidelines.
4. To keep under review Council's banking arrangements and make recommendations to Council accordingly.
5. To maintain adequate provision and budgetary control for any other matters not delegated to Council or other Committees including IT & office supplies, utilities & services, streetlighting, subscriptions, community events and newsletter expenditure.
6. To conduct an annual review of the effectiveness of the Council's Statement of Internal Controls.
7. To review the year end accounts and annual return and make recommendations to Council for approval prior to submission to the External Auditor.
8. To monitor General and Earmarked Reserves and make recommendations to Council accordingly.
9. ~~To recommend the annual appointment of an Internal Auditor to Council~~  
To appoint the Internal Auditor in accordance with section 3 of the Council's Financial Regulations.
10. To consider and determine ways in which the Council can engage with the electorate and public at large including oversight of the Parish Council Website.
11. To consider and determine Council Member induction processes, training arrangements and associated costs.
12. To consider any other matter which may be delegated to it by the Council from time to time.
13. To consider any implication(s) linked to other Committees when conducting its business, making decisions and agreeing actions.

## **MEMBERSHIP & TERM OF OFFICE**

The Committee will normally comprise a maximum of 7 members of Council. Membership and **Chairman** shall normally be appointed to the Committee at the Annual Meeting of the Parish Council for a term of 12 months.

In the **Chairman's** absence, the Committee shall nominate one member to Chair the meeting. For the duration of the meeting the acting Chair may exercise any of the powers, duties and responsibilities normally held by the Chair of the Committee. The meeting minutes shall record this arrangement.

## **QUORUM**

The quorum necessary for the transaction of business is 3 members of the Committee.

## **MEETINGS**

Ordinary Committee meetings will normally be held 4 times per year and no fewer than once every 12 months.

## **PUBLIC PARTICIPATION**

Normal public participation is permitted at meetings of the Finance & General Purposes Committee.

## **MINUTES & REPORTING**

Draft minutes are reviewed by the **Chairman** and published on the Parish Council website within one calendar month of the meeting. Minutes are approved at the following meeting of the Committee and published in place of the draft minutes on the website as soon as practicable.

~~A Synoptic Report, summarising decisions and actions taken by the Committee including any recommendations within its remit, is received at the next meeting of the Parish Council for consideration.~~

Minutes (draft or approved) are received by Council as soon as practicable after each of its meetings for information.

## **COMMITTEE CLERK**

The Parish Clerk & RFO is normally the Clerk to the Committee. The Deputy Clerk & Facilities Manager will act as Clerk to the Committee in the absence of the Parish Clerk & RFO.

## **SUB-COMMITTEE**

Events Advisory Group.

## **REVIEW**

To ensure its continued efficiency Committees are tasked to review their effectiveness by conducting an annual review of their Terms of Reference at its first meeting of the year and make recommendations for approval by Council at the annual meeting.

Terms of Reference reviewed and adopted by Council on **15<sup>th</sup> May 2025**.

<b>Paper</b>	FGP11: Document Review Schedule
<b>Meeting</b>	Finance & General Purposes Committee
<b>Date</b>	2 <sup>nd</sup> February 2026
<b>Author</b>	Parish Clerk & RFO
<b>Summary</b>	
<p><u>Background</u></p> <p>The Document Review Schedule provides a consolidated record of the Council's current policies including document name, document holder, approval route, date of approval, date of last review and scheduled review timeframe.</p> <p>The Schedule is intended to support effective oversight of the Council's policy framework and to provide assurance regarding accountability, currency and compliance.</p> <p>The Finance &amp; General Purposes Committee receives a copy of the Schedule at the first meeting of the year to maintain oversight and ensure that policies are reviewed and prioritised as needed.</p>	
<b>Recommendation</b>	
The Committee is asked to note the report and prioritise documents for review.	

Document Details		Review and Approval Details				Publication Details	Additional Information
Document Title	Document Holder	Approval Route	Approval Date	Last Review Date	Next Review Date	Website	Comments
Tree Management & Hazard Risk Policy	E&H	Council	09/11/2017	26/09/2023	2025	Yes	Scheduled for review August 2025.
Memorial Policy	E&H	Council	14/03/2024	22/02/2024	2027	Yes	
SAM2 Policy	E&H	Council	14/08/2025	07/08/2025	2029	Yes	
CCTV Policy	F&GP	Council	Unknown	03/02/2022	2025	Yes	
Complaints Policy	F&GP	Council	Unknown	Unknown	2025	No	
Co-option Policy	F&GP	Council	04/06/2015	Unknown	2025	No	
Councillor Code of Conduct	F&GP	Council	06/05/2021	Unknown	2025	Yes	
General Reserves Policy	F&GP	Council	03/02/2022	03/02/2022	2025	Yes	Scheduled for review at February 2026 FGP meeting.
Media Policy	F&GP	Council	16/12/2021	Unknown	2025	Yes	
Record Management & Retention Policy	F&GP	Council	06/08/2020	Unknown	2025	Yes	Scheduled for review at February 2026 FGP meeting.
Reserves Management Policy	F&GP	Council	24/05/2018	24/05/2018	2025	No	To be considered alongside General Reserves Policy & merged.
Safeguarding Policy & Procedures	F&GP	Council	04/06/2015	04/06/2015	2025	Yes	
Asset Register	F&GP	Council	14/08/2025	30/10/2025	2026	Yes	Scheduled for routine review as part of April and October FGP Meeting.
Data Protection Policy	F&GP	Council	12/01/2023	15/12/2022	2026	Yes	
Financial Risks Assessment	F&GP	Council	15/05/2025	24/04/2025	2026	Yes	Scheduled for routine review as part of April FGP Meeting.
Grants Policy	F&GP	Council	12/01/2023	15/12/2022	2026	Yes	FGP October 2025 meeting: Following discussion of recommendation 2, it was noted that that all Grant applications are considered in meetings held in public and this could be noted in the Council's Grant Policy to aid transparency for applicants.
Scheme of Delegation	F&GP	Council	15/05/2025	15/05/2025	2026	Yes	Scheduled for routine review as part of Annual Meeting of Parish Council.
Credit Card Policy	F&GP	Council	June 2025	January 2025	2029	Yes	
Financial Regulations	F&GP	Council	14/08/2025	31/07/2025	2029	Yes	Annually reviewed by Clerk with recommendations for amendment presented for consideration as needed.
Internal Controls Document	F&GP	Council	13/11/2025	30/10/2025	2029	Yes	
Investment Policy	F&GP	Council	14/08/2025	31/07/2025	2029	Yes	
IT Policy	F&GP	Council	14/08/2025	31/07/2025	2029	Yes	
Model Publication Scheme	F&GP	Council	June 2025	January 2025	2029	Yes	

Document Details		Review and Approval Details				Publication Details	Additional Information
Document Title	Document Holder	Approval Route	Approval Date	Last Review Date	Next Review Date	Website	Comments
Standing Orders	F&GP	Council	14/08/2025	30/01/2025	2029	Yes	
Virtual Meeting Policy	F&GP	Council	02/07/2020	Unknown	N/A	Yes	Legal until 7th May 2021 only.
Pension Policy Statement	F&GP	Council	19/11/2015	Unknown	TBC	Yes	To seek advice and guidance from Norfolk Pension Fund.
Illegal & Unauthorised Encampment Policy	PFP	Council	11/09/2025	28/08/2025	2029	No	
Sickness Absence Policy	Staffing	Council	02/07/2020	02/07/2020	2025	Yes	Council to adopt suite of HR Policies provided by Personnel, Advice & Solutions Ltd. Per Terms and Conditions of Services provided.
Training and Development Policy	Staffing	Council	Unknown	Unknown	2025	No	Council to adopt suite of HR Policies provided by Personnel, Advice & Solutions Ltd. Per Terms and Conditions of Services provided.
Unplanned or Long Term Sickness Absence Policy	Staffing	Council	02/07/2020	Unknown	2025	No	To be considered alongside Sickness Absence Policy & merged
Appraisal Policy	Staffing	Council	09/02/2023	26/01/2023	2026	No	Council to adopt suite of HR Policies provided by Personnel, Advice & Solutions Ltd. Per Terms and Conditions of Services provided.
Disciplinary Policy	Staffing	Council	08/02/2024	25/01/2024	2027	Yes	Council to adopt suite of HR Policies provided by Personnel, Advice & Solutions Ltd. Per Terms and Conditions of Services provided.
Grievance Policy	Staffing	Council	08/02/2024	25/01/2024	2027	Yes	Council to adopt suite of HR Policies provided by
Policy on the employment of ex-offenders	Staffing	Council	08/02/2024	25/01/2024	2027	No	Council to adopt suite of HR Policies provided by Personnel, Advice & Solutions Ltd. Per Terms and Conditions of Services provided.
Equal Opportunities Policy	Staffing	Council	11/12/2025	20/11/2025	2029	Yes	Council to adopt suite of HR Policies provided by Personnel, Advice & Solutions Ltd. Per Terms and Conditions of Services provided.
Lone Working Policy	Staffing	Council	09/10/2025	04/09/2025	2029	Yes	Council to adopt suite of HR Policies provided by
Recruitment & Selection Policy	Staffing	Council	11/12/2025	20/11/2025	2029	Yes	Council to adopt suite of HR Policies provided by

Overdue policies scheduled for review

2026 policies scheduled for review

Archived Policies

<b>Paper</b>	FGP12: Record Management Policy
<b>Meeting</b>	Finance & General Purposes Committee
<b>Date</b>	2 <sup>nd</sup> February 2026
<b>Author</b>	Parish Clerk & RFO
<b>Summary</b>	
<p><b><u>Background</u></b></p> <p>In line with the Document Review Schedule, the Records Management and Retention Policy is due for review.</p>	
<p><b><u>Summary of Changes</u></b></p> <p>The Committee is asked to note that no material changes to the policy have been suggested. The Policy has been updated to the standardised template including the introduction of key underlying principles for the policy.</p> <p>Procedures have been removed and provided under a separate document.</p> <p>In line with feedback from the 2024-25 Interim Internal Audit Report, the procedures identify disposal protocols as well as protocols for the scanning of documents where applicable. The overall scope for the policy includes both hard copy documents as well as digital.</p>	
<b>Recommendation</b>	
<p>The Committee is asked to review and consider amendments to the Record Management Policy for recommendation for approval by Council.</p>	



# RECORD MANAGEMENT POLICY

Drayton Parish Council

Version 1.0

<b>Approval Date:</b>	TBC	<b>Approval Route:</b>	Council
<b>Review Date:</b>	+4 Years	<b>Policy Holder:</b>	Finance & General Purposes Committee

## **Document Change History**

This is version 1.0 of the Record Management Policy 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**

<b>Version 1.0 [Date TBC]</b>	
<b>Ref.</b>	<b>Change</b>
N/A	N/A

## Purpose

Drayton Parish Council (the Council) accumulates information and data during the course of its everyday activities. This includes records generated internally in addition to information obtained from individuals and external organisations. The Council recognises that the efficient management of its records is necessary to facilitate the effective overall management of the Parish Council and to comply with its legal and regulatory obligations. This policy provides a framework through which this effective management can be achieved and audited.

Under the Freedom of Information Act 2000, the Council is required to maintain a retention schedule listing the records which it retains in the course of its business and the process for destroying records when they are no longer needed. The aim of the Retention Schedule is to provide a working framework to determine which documents are retained and for how long, where documents are stored and the method of disposal.

## Principles

Records created and maintained by the Council are an important asset and as such measures need to be undertaken to safeguard this information. Properly managed records provide authentic and reliable evidence of the Council's transactions and are necessary to ensure it can demonstrate accountability.

1. **Authentic:** Records must be proven to be what they purport to be, created by the proper person or system, and protected through documented management over time.
2. **Accessible:** Records must be readily available when needed and accessible for as long as they are required.
3. **Reliable:** Records must accurately and completely represent the transactions or activities they document and be created at the time of the event or shortly thereafter.
4. **Secure & Compliant:** Records must be protected against unauthorised access, alteration, loss, or destruction and managed in accordance with legal, regulatory, and business requirements.

## Scope

This policy applies to all records created, received or maintained by the Council in the course of carrying out its functions. Records are defined as all those documents which facilitate the business carried out by the Council and which are thereafter retained (for a set period) to provide evidence of its transactions or activities. Records may be created, received or maintained physically or electronically.

## **Responsibilities**

### The Council is responsible for:

- ✓ Approval of the Record Management Policy and supporting procedures and systems.

### The Policy Holder is responsible for:

- ✓ The review of this policy and supporting procedures and recommendations to Council for amendment.
- ✓ Monitoring and maintaining overall compliance with this policy.

### The Parish Clerk is responsible for:

- ✓ Day to day management of the Council's records in line with the Record Management Policy and supporting procedures and systems, including appropriate disposal.
- ✓ The appropriate and timely retrieval of information as required.
- ✓ Providing the Council with guidance for good management practice and promoting compliance with the Record Management Policy.

### The Councillors are responsible for:

- ✓ Ensuring that records held for which they are responsible are maintained and disposed of in accordance with the Record Management Policy.
- ✓ Familiarising themselves with this policy and supporting documentation.

## **Further Information and Supporting Documents**

### Policy Monitoring, Review and Approval

To ensure the Council continues to meet the principles laid out in this policy, the Policy Holder will:

1. Review this policy and supporting documentation every 4 years and in response to relevant changes to legislation and/or government guidance.
2. Review this policy and supporting documentation as a result of any other relevant significant change or event.
3. Adopt and maintain a Record Retention Schedule that clearly indicates which documents are retained and for how long and which records are disposed of and by what method.
4. Adopt a structure approach to record management to ensure that essential records of the Council's activities are maintained in appropriate detail.
5. Conduct routine audits of Council records and maintain an up-to-date schedule for record disposal.

Supporting Documentation

<b>Document Title</b>	<b>Description</b>
Record Management Procedure	Sets out the adopted procedure for the management, retention, storage, retrieval and disposal of Council records.

DRAFT

## Introduction

In line with the principles set out in the Record Management Policy, the procedure sets out the Council's approach to record management.

### **1. Authentic**

**What this means in practice:** The council can demonstrate that records are genuine, created by the Council, and have not been improperly altered.

Procedure:

- Minutes of council meetings are approved at the next meeting, signed by the Chair and stored for archive.
- Emails giving official instructions are sent from Council email accounts.
- Policies include simple version control including a standard document template with version, approval date, approval route, policy holder, review date and summary of changes.
- A document log is retained including details of when documents are created, approved, amended or superseded.

### **2. Reliable**

**What this means in practice:** Records accurately and fully document council decisions, actions and transactions.

Procedure:

- Meeting minutes follow a consistent format and record the decisions made.
- Minutes are drafted no longer than 1 calendar month after a meeting.
- Matters arising for all meetings record previous decisions and confirmation of action taken and are presented at every meeting.
- Supporting documents are filed alongside the relevant meeting for ease of reference.
- Supporting documents are referenced via page numbers in the meeting minutes for ease of reference.
- Scribe accounting software records all financial income and expenditure and VAT returns.
- Receipt and payment vouchers are numbered, date stamped and scanned as evidence for supporting Scribe reports.
- Hard copy receipt and payment vouchers are filed in the Council Office.

### **3. Usable**

**What this means in practice:** Records can be found, understood and used when needed – by councillors, auditors or the public.

Procedure:

- A simple and consistent file structure and naming convention is maintained for all electronic files.
- Key records are retained in PDF.
- Older records are filed in the Council Office and scanned for archiving electronically or held by the Norfolk Records Office.

#### **4. Secure & Compliant**

**What this means in practice:** Records are protected and managed in line with legal and regulatory requirements.

Procedure:

- All digital files are stored in the Council's Microsoft 365 Cloud storage.
- Cloud backups are taken of digital files stored in the Council's Microsoft 365.
- Email correspondence is routinely archived.
- Digital financial records are held securely in Scribe with access restrictions applied.
- Confidential data stored digitally is access-restricted and hard copies are stored in a locked cabinet.
- Records required by law are available per the Council's Guide to Information found on the Council's website.
- Record retention and disposal procedures are set out in Appendix 1.

## **Retention Procedure**

Records should be retained until they are no longer needed. The attached retention schedule contains:

- The retention of records required for the audit of parish councils set out in NALC Legal Topic Note 40 Local Council Documents and Records.
- The Statutory Retention of HR records/data set out by the Council's HR Consultant, Personnel Advice & Solutions Ltd.
- The Advisable Retention of HR records/data set out by the Council's HR Consultant, Personnel Advice & Solutions Ltd.

The retention schedule should be read in conjunction with NALC Legal Topic Note 40 which provides further advice and guidance on:

- Insurance policies
- Magazines, journals and other publications
- Correspondence
- Local/historical information
- Retention of documents for legal purposes

If in doubt, documents should be retained until legal advice has been received.

## **Disposal Procedure**

When records are no longer needed they must be disposed of and the method of disposal should be appropriate to the nature and sensitivity of the records concerned. Disposal can be achieved via the following methods:

- Deletion – for electronic files
- Shredding – for confidential paper records
- Recycling – for non-confidential paper records
- Archiving – for records held for historic interest or intrinsic value
- Licensed Waste Carrier – for Electrical and Electronic Equipment<sup>1</sup>

Disposing of IT equipment and devices that have the ability to store data could lead to a personal data breach. In accordance with UK GDPR and Data Protection Act 2018, personal data must be removed from any and all IT equipment and devices scheduled for disposal.

A Disposal Schedule is maintained detailing the record type, the date and method of disposal and the authorising Officer. Before authorising disposal, the Officer should be satisfied that:

- ✓ Retention is not required to fulfil statutory or other regulatory requirements
- ✓ Retention is not required to meet operational needs of the service
- ✓ Retention is not required to evidence events in the case of a dispute
- ✓ Retention is not required to preserve historic interest or intrinsic value

<sup>1</sup> See the Waste Electric and Electronic Equipment Regulations 2013 for legal definitions and excluded equipment.

Retention of records required for the audit of parish council		
Record	Minimum Retention Period	Reason for Retention
Minute books	Indefinite	Archive
Scales of fees and charges	6 years	Management
Receipt and payment account(s)	Indefinite	Archive
Receipt books of all kinds	6 years	VAT
Bank Statements, including deposit / savings accounts	Last completed audit year	Audit
Bank Paying-in books	Last completed audit year	Audit
Cheque Book Stubs	Last completed audit year	Audit
Quotations and tenders	6 years	Limitation Act 1980
Paid invoices	6 years	VAT
Paid cheques	6 years	Limitation Act 1980
VAT Records	6 years (20 years for VAT on rents)	VAT
Petty cash, postage and telephone books	6 years	Tax, VAT and Limitation Act 1980
Timesheets	Last completed audit year 3 years	Audit Best practice for personal injury
Wages books	12 years	Superannuation
Insurance Policies	As long as it is possible for a claim to be made under it	Management and Legal proceedings
Certificates for Insurance against liability for employees	Indefinite	Future claims
Investments	Indefinite	Audit and Management
Title deeds, leases, agreements, contracts	Indefinite	Audit and Management
Members Allowances Register	6 years	Tax, Limitation Act 1980
Applications to hire, lettings diaries, copies of bills to hires record of tickets issued	6 years	VAT
Allotment register and plans	Indefinite	Audit and Management

<b>Statutory Retention of HR records/data</b>		
<b>Record</b>	<b>Minimum Retention Period</b>	<b>Reason for Retention</b>
Maximum weekly working time.	Two years from relevant date/period to which records related.	Working Time Regulations 1998
Records to demonstrate every worker has been paid in compliance with National Minimum Wage requirements.	Three years from the day the pay reference period.	National Minimum Wage Regulations 2015
Payroll and wage records.	Six years from the end of the financial year in which payments were made.	Income Tax (PAYE) Regulations 2003
PAYE records.	Not less than three years after the end of the tax year to which they relate.	Income Tax (PAYE) Regulations 2003
Reportable accidents.	At least three years from the date the report was made.	Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013
Statutory Maternity Pay (SMP) records.	Three years after the end of the tax year in which the maternity pay period ends.	Statutory Maternity Pay Regulations 1986
Statutory Paternity Pay (SPP), Shared Parental Pay (ShPP) and Adoption Pay (SAP) records.	Three years after the end of the tax year in which the pay period ends.	Statutory Paternity Pay and Statutory Adoption Pay Regulations 2002 and Shared Parental Pay Regulations 2014
Immigration checks.	Two years after the termination of employment.	Immigration, Asylum and Nationality Act 2006

<b>Advisable Retention of HR records/data</b>	
<b>Record</b>	<b>Minimum Retention Period</b>
CVs/application forms, interview notes.	6 months from date of appointment for successful applicants. 12 months from date CV/application submitted for unsuccessful applicants.
Copies of qualifications.	Retain whilst required for employment and if valid/current.
Contract of employment/statement of terms and conditions.	Duration of employment under applicable terms plus 6 months.
Holiday records.	2½ years from end of holiday year in which holiday taken.

Advisable Retention of HR records/data	
Record	Minimum Retention Period
Self-certification form / return to work interviews / GP Fit Notes / Sickness absence management records	<ul style="list-style-type: none"> <li>- If no action taken under attendance management policy - from date of receipt to end of applicable rolling reference period</li> <li>- If action taken under attendance management policy and warning(s) given - 6 months from the expiration date of the most recent warning.</li> <li>- If managing long term sickness absence or absence due to an underlying medical condition outside of attendance management triggers - 12 months after employee has returned to work (6 months following termination of employment if applicable)</li> <li>- If relevant to an accident at work - 3½ years from date of incident/occurrence (or longer on a case by case basis).</li> </ul>
Statutory Sick Pay (SSP) Records.	3 years after end of tax year in which sickness occurred and SSP payments made.
Medical/Occupational Health Practitioner (OHP) reports.	Up to 3½ years from date of receipt.
Performance improvement documentation.	For the period during which performance is being assessed, plus 6 months thereafter.
Disciplinary investigations.	During live period and 6 months from date sanction becomes spent (or if sanction is dismissal - 6 months from dismissal).
Grievance letters / investigations / process and outcomes.	6 months from date of completion of grievance procedure (6 years if grievance relates to pay/contract terms).
Subject Access Requests (SAR) / exercise of other individual GDPR rights.	12 months from date of request/exercise of right.
Details of selection scores re employees not selected for redundancy.	6 months from date of termination of those selected for redundancy.
Flexible working requests.	12 months from date of request.
Record of family leave taken	12 months following return to work from applicable leave.
Letters of resignation / Notes of exit interviews / Record & audit of return of company property / Employee personnel file (other than records / data being retained post termination in accordance with above).	6 months post termination.

<b>Paper</b>	FGP13: Reserves Policy
<b>Meeting</b>	Finance & General Purposes Committee
<b>Date</b>	2 <sup>nd</sup> February 2026
<b>Author</b>	Parish Clerk & RFO
<b>Summary</b>	
<p><b><u>Background</u></b></p> <p>In line with the Document Review Schedule, the Reserves Policy is due for review.</p> <p><b><u>Summary of Changes</u></b></p> <p>The Committee is asked to note that no material changes to the policy have been suggested. The Policy has been updated to the standardised template including the introduction of key underlying principles for the policy.</p> <p>Procedures have been removed and provided under a separate document.</p> <p>In line with feedback from the 2025-26 Interim Internal Audit Report, the policy includes up to date provisions from the Practitioner's Guide 2025 as produced by the Smaller Authorities Proper Practices Panel (SAPPP).</p>	
<b>Recommendation</b>	
<p>The Committee is asked to review and consider amendments to the Reserves Policy for recommendation for approval by Council.</p>	



# RESERVES POLICY

Drayton Parish Council

Version 1.0

<b>Approval Date:</b>	TBC	<b>Approval Route:</b>	Council
<b>Review Date:</b>	+4 Years	<b>Policy Holder:</b>	Finance & General Purposes Committee

## **Document Change History**

This is version 1.0 of the Reserves Policy 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**

<b>Version 1.0 [Date TBC]</b>	
<b>Ref.</b>	<b>Change</b>
N/A	N/A

## Purpose

The purpose of the Reserves Policy is to set out the Council's approach to holding and managing financial reserves to ensure the ongoing financial stability, sustainability and resilience of the Council.

Per section 32 and 43 of the Local Government Finance Act 1992, local authorities are required to have regard to the level of reserves needed. Similarly, section 5.32 of the Practitioner's Guide issued by the Smaller Authorities Proper Practices Panel states that smaller authorities have no specific rights to accumulate funds via the precept and all reserves should be reviewed and justified at least annually.

The Council holds reserves to meet unexpected or emergency expenditure, manage cashflow and timing differences in income and expenditure, support planned projects and future commitments, mitigate the financial impact of risks and uncertainties and support medium- and long-term financial planning.

The policy aims to support the Council's duty to ensure proper stewardship of public funds and compliance with relevant governance and accounting requirements.

## Principles

In managing its reserves, the Council will be guided by the following principles:

1. The Council will maintain reserves at a level that is prudent and justified by an assessment of financial risk, liabilities and future commitments.
2. The level, purpose and movement of reserves will be reviewed at least annually and be clearly documented, reported, and approved by Council.
3. The scale and structure of reserves will be proportionate to the size and responsibilities of Council.
4. Reserves will be held for general financial resilience and for clearly defined specific purposes.
5. Decisions regarding the establishment, use or release of reserves will be subject to council oversight and formal resolution.

## Scope

This policy applies to all financial reserves held by the Parish Council categorised as follows:

1. **General Reserves:** held to provide financial protection and flexibility against unexpected inflation, unforeseen events and unusual circumstances.
2. **Earmarked Reserves:** held for genuine and identifiable purposes and projects.
3. **Restricted Reserves:** held in accordance with external conditions.

## **Responsibilities**

### The Council is responsible for:

- ✓ Approval of the Reserves Policy and supporting procedures and systems.
- ✓ Reviewing the reserve levels as part of the annual budget process.
- ✓ Approving the establishment, amendment, cessation or continuation of reserves.

### The Policy Holder is responsible for:

- ✓ The review of this policy and supporting procedures and recommendations to Council for amendment.
- ✓ Monitoring and maintaining overall compliance with this policy.

### The Parish Clerk is responsible for:

- ✓ Advising Council on appropriate reserve levels.
- ✓ Reporting on the status and adequacy of reserves.
- ✓ Ensuring reserves are accounted for correctly in the Council's financial records.
- ✓ Maintaining a detailed schedule of all reserves which will form part of the accounts package.

### The Councillors are responsible for:

- ✓ Familiarising themselves with this policy and supporting documentation.

## **Further Information and Supporting Documents**

### Policy Monitoring, Review and Approval

To ensure the Council continues to meet the principles laid out in this policy, the Policy Holder will:

1. Review this policy and supporting documentation every 4 years and in response to relevant changes to legislation and/or government guidance.
2. Review this policy and supporting documentation as a result of any other relevant significant change or event.
3. Adopt and maintain a Reserves Procedure that clearly indicates how reserves are reviewed, approved and monitored.
4. Adopt a structured approach to reserve management to ensure that essential records of the Council's activities is maintained in appropriate detail.

#### Supporting Documentation

<b>Document Title</b>	<b>Description</b>
Reserve Procedure	Sets out the adopted procedure for how reserves are reviewed, approved and monitored.

DRAFT

## Introduction

In line with the principles set out in the Reserves Policy, the procedure sets out the Council's approach to the review, approval and monitoring of reserves.

### **1. General Reserves**

General reserves cushion the impact of uneven cash flows, offset budget requirements if necessary, or can be held in case of unexpected events or emergencies.

- 1.1. The primary means of building General Reserves will be through an allocation from the annual budget. This will be in addition to any amounts needed to replenish reserves which have been spent in the previous year.
- 1.2. If in extreme circumstances General Reserves were exhausted due to major unforeseen spending pressures within a particular financial year, the Parish Council will be able to draw down from its Earmarked Reserves to provide short term resources.
- 1.3. Setting the level of General Reserves is agreed as part of the annual budget exercise. The Council must build and maintain sufficient working balances to cover key risks it faces, as expressed in the financial risk assessment.
- 1.4. In line with the Practitioner's Guide issue by the SAPPP, the generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's General Reserve is that this should be maintained at between 3- and 12-months net revenue expenditure.
- 1.5. The smaller the authority, the closer the figure may be to 12 months expenditure, the larger the authority, the nearer to 3 months.
- 1.6. In practice, any authority with income and expenditure in excess of £200,000.00 should plan towards 3 months equivalent General Reserve.
- 1.7. When determining the minimum level of reserves, Council will consider the level of income and expenditure as well as situations that may lead to a loss in self-generated income and adapt the General Reserve accordingly.
- 1.8. Even at times when extreme pressure is put on the Council's finances, the Council must keep a minimum balance sufficient to pay 3 month's worth of contractual obligations to staff and contractors in General Reserves at all times.
- 1.9. The minimum level of General Reserve shall be recommended to the Council by the Responsible Financial Officer and form part of the recommendations for the annual budget and precept request approved by Council.

### **2. Earmarked Reserves**

Earmarked Reserves can be held for several reasons including:

- **Renewals:** Equipment replacement and planned property maintenance enabling a replacement programme without the need to vary budgets.
- **Carry forward of underspend:** Some services commit expenditure to projects, but cannot spend in the current project year. Earmarked Reserves can be used as a mechanism to carry forward these resources.

- **Other:** Earmarked Reserves may be set up from time to time to meet known or predicted liabilities and may include an insurance reserve to enable the council to meet the excesses of claims not covered by insurance.

- 2.1. Earmarked Reserves are allocated to a designated Committee for review as part of the annual budget exercise to ensure Earmarked Reserves remain necessary and relevant. Committees may make recommendations for the creation, amendment, cessation or continuation of allocated Earmarked Reserves for approval by Council.
- 2.2. A decision to establish an Earmarked Reserve must be approved by Council on a 'needs basis' in line with anticipated requirements and must be recorded as part of the Council's accounts package including the purpose for which it is held.
- 2.3. Expenditure from Earmarked Reserves can be authorised according to 4.11 of the Council's adopted Financial Regulations.
- 2.4. Movements in Earmarked Reserves shall be reported quarterly via the Finance & General Purposes Committee as part of the Budget Variance Report.
- 2.5. Reserves should not be held to fund ongoing expenditure. This would be unsustainable as, at some point, the reserves would be exhausted. To the extent where Earmarked Reserves are used to meet short term funding gaps, they must be replenished in the following year.
- 2.6. Earmarked Reserves that have been used to meet a specific liability would not need to be replenished, having served the purpose for which they were originally established.
- 2.7. Where the purpose of an Earmarked Reserve becomes obsolete, or where there is an over-provision of funds, the excess may, on the approval of Council, be transferred to General Reserves or to one or more other Earmarked Reserves.

### **3. Restricted Reserves**

Restricted reserves are those reserves that are restricted by external conditions and funds must be used as specified.

- 3.1. Community Infrastructure Levy (CIL) is one example of Restricted Reserves. Parish Councils receive a minimum of 15% of CIL monies raised from development within their area or 25% for those Councils with a Neighbourhood Plan.
- 3.2. The CIL Regulations 2010 restrict reserves for "*the provision, improvement, replacement operation or maintenance of infrastructure or anything else that is concerned with addressing the demands that development places on the area.*"
- 3.3. Providing CIL is spent in accordance with the above, CIL monies may be used to supplement other income streams and/or may be spent collaboratively with other parish councils, community interest companies or other providers to make the most efficient use of funding to benefit the community.
- 3.4. Council's have a five-year period in which to spend CIL monies from the date received.
- 3.5. CIL is held in a designated Earmarked Reserve and may be accumulated to provide for major projects.

3.6. In line with procedures for Earmarked Reserves, expenditure from the Earmarked Reserve for CIL can be authorised according to 4.11 of the Council's adopted Financial Regulations.

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<b>Paper</b>	FGP14: Budget Leaflet
<b>Meeting</b>	Finance & General Purposes Committee
<b>Date</b>	2 <sup>nd</sup> February 2026
<b>Author</b>	Parish Clerk & RFO
<b>Summary</b>	
<p><u>Background</u></p> <p>The Model Publication Scheme by the ICO commits an authority to make classes of information available to the public as part of its normal business activities.</p> <p>One class of information requires a councils financial information related to projected and actual income and expenditure or simply 'what we spend and how we spend it' including the finalised budget and precept.</p> <p>To maintain transparency in the budget process, a draft budget leaflet for publication on the Parish Council's website is presented for consideration by the Committee.</p>	
<p><u>For Information</u></p> <p>The full finalised budget and precept is also made available on the website for those who would like more detailed information over and above the contents of the Budget Leaflet.</p>	
<b>Recommendation</b>	
<p>The Committee is asked to consider the attached leaflet for publication on the Council's website.</p>	

# 2026-27 BUDGET

How the Council spends your money

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## Budget Overview

Each year the Parish Council prepares a budget which sets out the planned spending to deliver local services, community benefits and planned improvements. For the financial year 2026-27, Drayton Parish Council agreed an annual budget of £294,498.25.

The Council then sets the 'precept', the difference between the Council's planned spending and anticipated income from sources such as external grants, hire charges and bank interest.

For the financial year 2026-27, Drayton Parish Council agreed a precept of £228,497.00. The precept will be collected by Broadland District Council as a portion of your Council Tax and paid to Drayton Parish Council.

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Annual Budget  
**£294,498.25**

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Annual Precept  
**£228,497.00**

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Annual Amount  
Per Household  
**£109.43**

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Annual Increase  
Per Household  
**£6.70**

## How much will I pay?

For a Band D household, the Parish Council precept for 2026-27 will be £109.43 per year. This represents an annual increase of £6.70 or 6.5% compared with last year.

The increase reflects rising costs due to inflation, increased maintenance and utility costs, investment in local facilities, services and projects and maintaining adequate reserves for future years.

Every item of expenditure is agreed by Councillors at meetings held in public and reviewed regularly to ensure value for money while continuing to support services and facilities that directly benefit the local community.

# Where is the money spent?

Drayton Parish Council provides, manages and maintains a number of facilities in the village including 3 play areas, 2 playing fields, 2 sports pavilions, a 3G pitch and Green Lanes.

In addition to facilities management the Council also provides a number of services which have been summarised below.

## Finance & General Purposes

- Grants for local clubs, community groups and businesses.
- Provision for community events and national celebrations.
- Contracted services for delegated streetlighting maintenance.
- Compliance with legal and financial obligations.
- Administrative costs, Councillor training and website maintenance.

## Environment & Highways

- Contracted services for delegated verge cutting.
- Maintenance of Green Lanes.
- Resident competitions.
- Maintenance and repairs to street scene furniture including designated bus shelters, seating and bins.

## Playing Fields & Property

- Regular upkeep and inspection of playgrounds.
- Grounds and tree maintenance and security of playing fields.
- Repair and maintenance of sports facilities including pavilions.
- Repairs and upgrades to car parks, fencing, signage and pathways on Council owned land.

## Staffing

- Salaries for Council staff who manage services and coordinate local improvements.
- Staff training and consultancy services.

## Reserve Transfers

- Setting aside funds for replacement costs including play equipment, streetlighting and street scene furniture.
- Planning for significant updates to community facilities including 3G surface replacement, grass pitch improvements and allotments.
- Setting aside funds for unexpected costs and emergencies ensuring year on year financial stability.

**Want more information?**

This document is produced to provide a summary of the 2026-27 budget for Drayton Parish Council. For full details of the budget, please visit our website [www.draytonparishcouncil.gov.uk/finances](http://www.draytonparishcouncil.gov.uk/finances)

<b>Paper</b>	<b>FGP15: FSCS Update</b>
<b>Meeting</b>	Finance & General Purposes Committee
<b>Date</b>	2 <sup>nd</sup> February 2026
<b>Author</b>	Parish Clerk & RFO
<b>Summary</b>	
<p><b>Background</b></p> <p>The Financial Services Compensation Scheme (FSCS) provides statutory protection for deposits held with authorised financial institutions in the event of institutional failure. Historically, the standard deposit protection limit has been £85,000 per eligible depositor, per authorised institution.</p> <p>The FSCS has confirmed an increase in the standard deposit protection limit to £120,000 enhancing the level of protection available on qualifying deposits. While the Council's overall approach to financial management remains unchanged, this means the Council now benefits from a marginally reduced exposure to unsecured credit risk.</p> <p>In response to the change, the Committee is asked to note that the Council's Financial Risk Assessment has been updated to reflect the revised FSCS limit.</p>	
<b>Recommendation</b>	
<p>The Committee is asked to note the increase in the FSCS deposit protection limit from £85,000 to £120,000.</p>	