

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

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

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

Meeting Opened: 7:00pm

1. To receive apologies and consider acceptance for absence.

None.

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

None.

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

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

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

None.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The Committee **AGREED** the minimum levels of cover remained adequate and no further insurance adjustments were required. It was noted that Council would consider insurance quotations based on the current insurance needs identified for approval at the May 2026 meeting.

It was further noted that the Clerk would discuss insurance needs relating to the KGV Refurbishment project before works commence.

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

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

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

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

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

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

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

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

20. To note exchange of information.

In line with the Council's Financial Regulations, the Committee noted scheduled works for the replacement of 6 streetlights as a result of faulty lanterns for expenditure from the earmarked reserve for Streetlights.

That the Committee would consider a strategy for Councillor recruitment at its next meeting.

That the Committee would consider a protocol for confidential items at its next meeting setting out expectations for attendance and receipt of supporting papers by non-committee council members.

It was further noted that Travellers on Reephams road had moved on but additional Travellers had since arrived. Broadland District Council had been notified accordingly.

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

Noted.

Meeting closed: 8:54pm

**DRAYTON PARISH COUNCIL
FINANCE & GENERAL PURPOSES COMMITTEE**

Paper	FGP2: Declarations of Interest.
Meeting	Finance & General Purposes Committee
Date	30 th April 2026
Author	Parish Clerk & RFO
Summary	
<u>Declarations of Interests</u> All members of parish councils are required by law to register their disclosable pecuniary interests and other registerable interests to avoid conflicts of interests when making decisions. At the start of the meeting, Committee members are given the opportunity to declare any interest in the items on the agenda. However, if you are not aware of a potential interest until you reach an item then you must declare it as soon as it becomes known to you to ensure the council's decision-making process is fair and transparent. Per the Council's adopted Code of Conduct, if an agenda item relates to one of your registered interests, you must not take part in the discussion or vote and must leave the room. You are personally responsible for deciding whether you should declare an interest at a meeting and the attached flowchart is provided to assist you in assessing whether you must declare an interest. If in doubt, you should always seek advice from the monitoring officer at monitoringofficer@southnorfolkandbroadland.gov.uk. While advice can be given at meetings by the Parish Clerk, seeking advice prior to a meeting is preferable to be sure thorough and informed advice can be given. For more detailed information, please see section 9 of Drayton Parish Council's adopted Code of Conduct available on our website. <u>Dispensation Requests</u> In certain circumstances you may wish to apply for a dispensation to allow you to take part in Council business where this would otherwise be prohibited because of your disclosed interests. Per section 13 of the Council's adopted Standing Orders, dispensation requests shall be made in writing and submitted to the Parish Clerk as soon as possible before the meeting, or failing that, at the start of the meeting for which the dispensation is required. A decision as to whether to grant a dispensation shall be made by a meeting of the Council for which the dispensation is required and that decision is final. For more information on what to include within a dispensation request and criteria for granting such a request please see section 13 of Drayton Parish Council's Standing Orders available on our website.	
Recommendation	
The Committee is asked to note the paper for information.	

Interests Flowchart

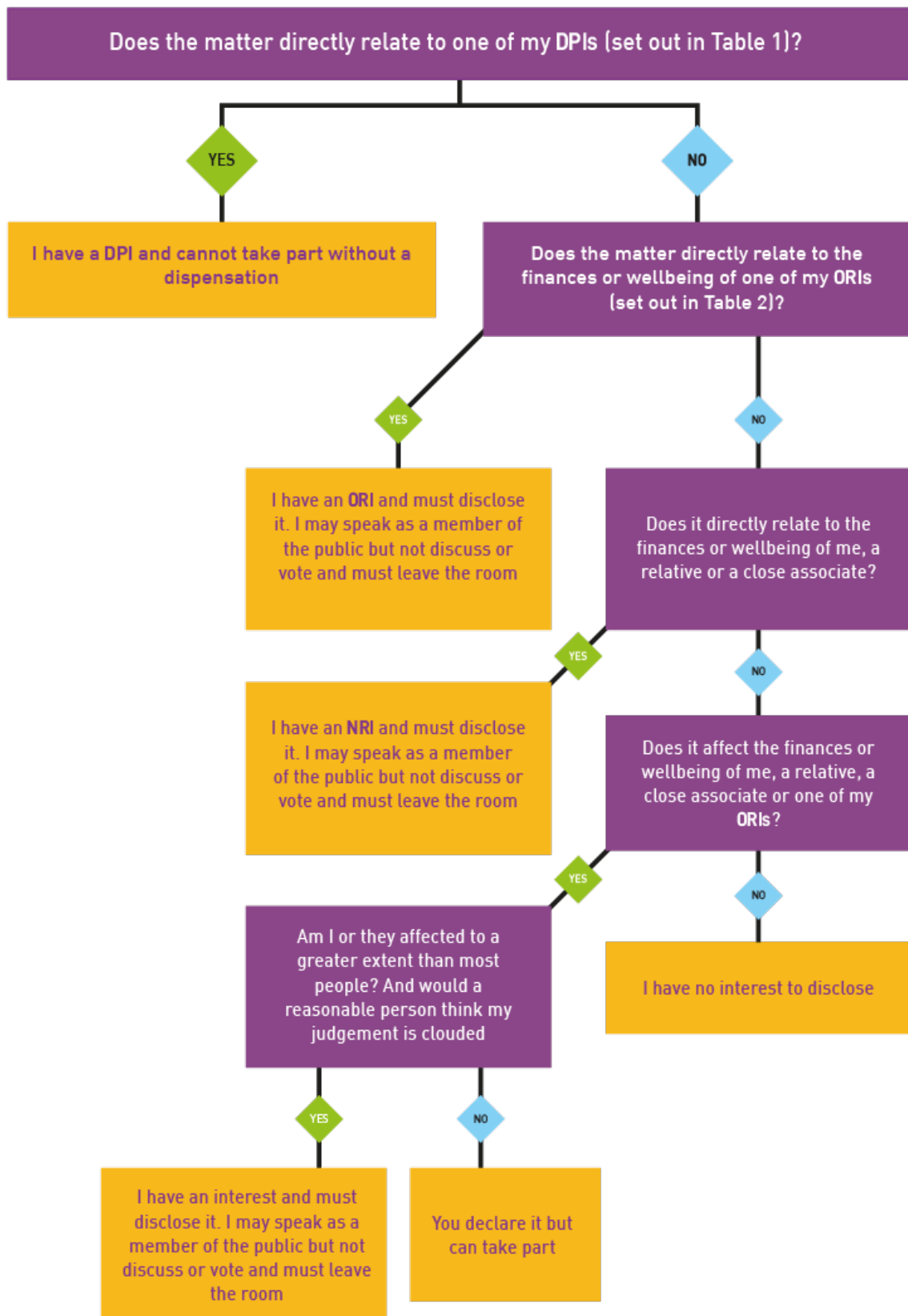


Table 1: Disclosable Pecuniary Interests

This table sets out the explanation of Disclosable Pecuniary Interests as set out in the

[Relevant Authorities \(Disclosable Pecuniary Interests\) Regulations 2012.](#)

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

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

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

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

Table 2: Other Registrable Interests

You must register as an Other Registerable Interest :

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

**DRAYTON PARISH COUNCIL
FINANCE & GENERAL PURPOSES COMMITTEE**

Paper	FGP3: To receive minutes of the meeting of the Finance & General Purposes Committee held on 2 nd February 2026 for approval.
Meeting	Finance & General Purposes Committee
Date	30 th April 2026
Author	Parish Clerk & RFO
Summary	
Per section 12 of the Council's adopted Standing Orders, Committee members are asked to confirm by resolution the accuracy of the draft minutes of the previous meeting. The minutes shall be taken as read, and there shall be no discussion except in relation to their accuracy. A motion to correct an inaccuracy in the draft minutes shall be moved in accordance with standing order 10(a)(i). Confirmed minutes shall be signed by the chairman of the meeting and stand as an accurate record of the meeting to which the minutes relate. <u>For information</u> Per section 3t of the Council's adopted Standing Orders, the minutes of a meeting shall include an accurate record of the following: i. the time and place of the meeting; ii. the names of councillors who are present and the names of councillors who are absent; iii. interests that have been declared by councillors and non-councillors with voting rights; iv. the grant of dispensations (if any) to councillors and non-councillors with voting rights; v. whether a councillor or non-councillor with voting rights left the meeting when matters that they held interests in were being considered; vi. if there was a public participation session; vii. and the resolutions made.	
Recommendation	
The Committee is asked to confirm the accuracy of the minutes of the last meeting of the Committee.	

Minutes of the Finance & General Purposes Committee held on **Monday 2nd 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 30th 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].

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

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 30th 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

**DRAYTON PARISH COUNCIL
FINANCE & GENERAL PURPOSES COMMITTEE**

Paper	FGP5: To receive the Clerks Report on Committee matters arising from previous meetings.
Meeting	Finance & General Purposes Committee
Date	30 th April 2026
Author	Parish Clerk & RFO
Summary	
It is considered good practice for the Clerk to maintain a log of matters arising from previous meetings to ensure actions progress as resolved and in a timely manner. Matters arising shall include a record of the following: 1. The meeting date 2. The minute reference 3. The agenda item 4. The resolution 5. Status update The Clerks Report on Committee matters arising from previous meetings is intended as a verbal update on progress only or to note the completion of an action for information. It is not intended for detailed discussion or decision. If the item requires a substantial paper for discussion and decision by the Committee the item will appear under its own agenda item. Matters arising from previous meetings will continue to appear under matters arising until such a time that the item is complete where it will then be removed from the report.	
Recommendation	
The Committee is asked to receive the report for information.	

Meeting Date	Minute Ref.	Agenda Item	Resolution	Status Update
31.07.2025	17	To consider amendment to Standing Order 3e subject to draft guidance on public speaking	The Committee AGREED not to pursue the A4 style guidance on the public forum and use the more detailed guidance as presented for both the website and at meetings subject to the following amendments: Under item 3 bullet point 2 to remove reference to “allow time for everyone” and include a maximum of 20 minutes in total, remove section 6 and separate guidance on requesting agenda items, amend the heading for section 9 to read “Meeting Code of Conduct”, add more information on how to contact the Parish Clerk.	Ongoing: Guidance laminated and available at all Council meetings for information. Guidance to be added to Council website.
30.10.2025	13	To consider draft budget for 2026-27 for recommendation for approval by Council	It was noted that the Council was approaching sufficient Earmarked Reserves for some items and the Committee AGREED to consider applying a cap for these items as part of next years budget exercise to ensure reserves held did not exceed required funds.	Ongoing: Item added to July agenda for consideration.
02.02.2026	3	To receive minutes of the meeting of the Finance & General Purposes Committee held on 30th October 2025 for approval	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.	Complete: Minutes amended and published on Parish Council website.
02.02.2026	9	To conduct annual review of Working Groups of the Committee	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.	Complete: Terms of Reference updated to latest agreed version. Track changes applied to reporting requirements for Working Groups in Scheme of Delegation for consideration at Annual meeting of the Parish Council.
02.02.2026	10	To conduct annual review of Committee Terms of Reference and make recommendations for	The Committee AGREED to recommend the amendment of the Terms of Reference as presented for approval by Council at the annual meeting in May.	Ongoing: Item included for consideration at Annual Meeting.

Meeting Date	Minute Ref.	Agenda Item	Resolution	Status Update
		amendment for approval by Council	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.	Complete: Declarations of Interest Guidance laminated and available at all meetings of the Council.
02.02.2026	11	To receive the Document Review Schedule for the ensuing year	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.	Complete: 2025 policies incorporated into the 2026-27 agenda schedules with CCTV to be presented at the April meeting of FGP.
02.02.2026	12	To consider amendments to Record Management Policy for recommendation for approval by Council	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.	Complete: Policy approved at the February meeting of the Council and published on the Council website.
02.02.2026	13	To consider amendments to Reserves Policy and make recommendation for approval by Council	The Committee AGREED to recommend amendment to the Reserves Policy as presented for approval by Council.	Complete: Policy approved at the February meeting of the Council and published on the Council website.
02.02.2026	14	To consider draft leaflet for publication outlining the annual budget and reasoning	The Committee AGREED to publish the annual budget leaflet on the Council's website and noticeboards as presented subject to the following amendments; to add "Drayton Parish Council" to the heading, to add "from last year" to annual increase per household section and add a footnote to clarify for Band D properties, to describe Green Lanes as a "scenic nature spot which leads down to the River Wensum", to note upgrades and not just maintenance to capital items, and change the Reserve Transfers heading to "Savings". 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.	Complete: Annual Budget leaflet published on Parish Council website and notice boards. Ongoing: Revised leaflet to be drafted for presentation at January 2027 meeting of Committee

**DRAYTON PARISH COUNCIL
FINANCE & GENERAL PURPOSES COMMITTEE**

Paper	FGP6: Annual Agenda Schedule
Meeting	Finance & General Purposes Committee
Date	30 th April 2026
Author	Parish Clerk & RFO
Summary	
<u>Background</u> As part of the annual appraisal process, it was agreed to develop an Annual Agenda Schedule to support officers in planning and prioritising key projects across the year for each Committee. This approach aims to provide a structured and transparent framework for managing the Committee's workload, improve forward planning and align officer capacity with agreed priorities. <u>Overview of the Agenda Schedule</u> The Annual Agenda Schedule is shared with the Committee for information and intended to enhance transparency in how officer resources are prioritised throughout the year. The schedule sets out: • Meeting Dates: The scheduled dates of Committee meetings. • Standing Items: Items that are presented at every meeting as a matter of routine. • Periodic Items: Cyclical items that are presented at fixed points during the year. • In-Year Items: Items prioritised to support delivery of outstanding Committee actions and planned projects aligned with the agreed budget. <u>For Information</u> New projects and/or actions may be identified throughout the year. These will be captured through matters arising at Committee meetings and progressed as officer capacity allows. As such, these items are not included within the Annual Agenda Schedule from the outset.	
Recommendation	
The Committee is asked to receive the Annual Agenda Schedule for information.	

FINANCE & GENERAL PURPOSES COMMITTEE AGENDA SCHEDULE		APR	JUL	OCT	JAN
		30/04/2026	30/07/2026	29/10/2026	28/01/2027
STANDING ITEMS	To receive apologies and consider acceptance for absence.	✓	✓	✓	✓
	To receive declarations of interest on matters to be considered at the meeting and consider requests for dispensation.	✓	✓	✓	✓
	To receive minutes of meeting of the Finance & General Purposes Committee held on [DATE] for approval.	✓	✓	✓	✓
	To receive any questions or comments from members of the public.	✓	✓	✓	✓
	To receive Clerk's Report on Committee matters arising from previous meetings of the Committee.	✓	✓	✓	✓
	To receive statement of receipts and payments and explanation of material variances comparing planned and actual expenditure for [Q1/Q2/Q3/Q4].	✓	✓	✓	✓
	To note verification of bank reconciliations for all accounts for [Q1/Q2/Q3/Q4].	✓	✓	✓	✓
	To receive the internal Audit Action Plan for monitoring status of agreed corrective action.	✓	✓	✓	✓
	To note exchange of information.	✓	✓	✓	✓
	To note the date and time of the next meeting is scheduled to take place on [DATE] at [TIME] at [VENUE].	✓	✓	✓	✓
PERIODIC ITEMS	To note year-end General Fund position and consider transfer of any unspent funds to an earmarked reserve for approval by Council.	✓			
	To receive confirmation of reserve transfers per [YEAR-YEAR] approved budget.	✓			
	To review the effectiveness of the system of internal control and agree the statement of internal control for the period ending 31st March [YEAR].	✓			
	To review Financial Risk Assessment and make recommendations for amendment for approval by Council.	✓			
	To review insurnace needs and make recommendations for amendment for approval by Council.	✓			
	To appoint Committee Member to undertake verification of bank reconciliations.	✓			
	To review the Asset Register for appropriateness and accuracy.	✓		✓	
	To consider list of regular payments including Direct Debits, Standing Orders and BACS for approval by Council.	✓			
	To review the effectiveness of internal audit arrangements and consider [re] appointment of internal auditor.		✓		
	To consider proposals for new projects for the following financial year.		✓		
	To consider recommendation from the Events Advisory Group for events budget.		✓		
	To receive year-end internal audit report and consider recommendations for corrective action for approval by Council.		✓		
	To review banking arrangements including bank mandates and consider recommendations for amendment for approval by Council.		✓		
	To receive interim internal audit report and consider recommendations for corrective action for approval by Council.			✓	
	To consider draft FGP budget for [YEAR-YEAR] for recommendation for approval by Council.			✓	
	To note annual review of Standing orders and Financial Regulations and consider recommendations for amendment for approval by Council.			✓	
	To conduct annual review of Committee Terms of Reference and make recommendations for amendment for approval by Council.				✓
	To receive the Document Review Schedule for monitoring.				✓
	To conduct annual review of Working Groups of the Committee.				✓
	To consider list of preferred suppliers for approval by Council				✓
	To receive FGP Agenda Schedule for [YEAR-YEAR] for information.				✓
IN-YEAR ITEMS	To review CCTV Policy and make recommendations for amendment for approval by Council.	✓			
	To review Councillor Code of Conduct and make recommendations for amendment for approval by Council.		✓		
	To review Earmarked Reserves and consider setting of appropriate limits for each reserve.		✓		
	To review Co-option Policy and make recommendations for amendment for approval by Council.			✓	
	To review Complaints Policy and make recommendations for amendment for approval by Council.			✓	
	To consider draft FGP Action Plan.			✓	✓
	To consider amendments to Annual Budget Leaflet.				✓

Standing Items: Items presented at every meeting.

Periodic Items: Items scheduled at fixed times every year.

In-Year Items: Items planned for the year ahead*.

*In line with the approach set out in the Annual Appraisal Report, Officers will prioritise outstanding items from the previous year and those items arising from the agreed budget for the year ahead. New projects and/or actions identified throughout the year will be recorded through matters arising.

**DRAYTON PARISH COUNCIL
FINANCE & GENERAL PURPOSES COMMITTEE**

Paper	FGP7: To receive quarterly budget report and explanation of variance.
Meeting	Finance & General Purposes Committee
Date	30 th April 2026
Author	Parish Clerk & RFO
Summary	
<u>Background</u> Quarterly Budget reports within Scribe Accounts are a key financial reporting feature. The report adjusts the annual budget according to routine payments and planned activity throughout the year, producing an accurate comparison between budgeted and actual expenditure per quarter. Quarterly budget reports are presented as a standing item for all Committees to promote informed decision-making and enhanced financial transparency. In addition, per 1.8 of the Council’s Internal Controls, the Finance & General Purposes Committee receives quarterly budget reports for all Committees of the Council with the aim of: • Monitoring financial performance against the budget, helping to identify potential issues or inefficiencies throughout the year • Refining budgeting and forecasting processes over time • Gaining an informed understanding of financial performance as affected by various factors • Creating more accurate and flexible budgets that better anticipate Council’s future needs and adapt to different circumstances • Streamlining variance reporting required for Year-End Any recommendations for corrective action are presented to Council for approval as necessary. <u>Recommendation</u> The Committee is asked to receive the attached budget report for Q4 and supporting explanation of material variance for the purpose of monitoring progress during the year and consider any recommendations for action. For the purpose of this exercise “material” shall be in excess of 15% of the budget in line with the Annual Governance and Accountability Return (AGAR).	
Recommendation	
The Committee is asked to receive the report for Q4 and consider recommendations for action.	

Explanation of Material Variances: Accumulative to end of Q4							
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	
		Q4	£242,389.00	£308,543.50	27%	Y	Receipt of second phase of Norfolk County Council Bus Shelter Grant. Increase in income on investment and 3G income.
2	Finance & General Purposes	Q2	£19,984.00	£17,005.84	14%	N	
		Q3	£32,123.50	£31,850.24	0%	N	
		Q4	£41,148.00	£40,405.76	1%	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	
		Q4	£13,360.00	£19,190.27	-43%	Y	CCTV Installation at Green Lanes.
5	Playing Fields & Property	Q2	£20,895.00	£23,276.45	-11%	N	
		Q3	£30,630.00	£33,377.06	-8%	N	
		Q4	£42,215.00	£46,012.74	-9%	N	
6	Staffing	Q2	£58,728.36	£56,571.86	3%	N	
		Q3	£87,867.54	£84,844.79	3%	N	
		Q4	£117,006.69	£113,651.02	2%	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.
		Q4	£74,500.00	£68,272.61	8%	N	

*This report does not include year-end adjustments

Drayton Parish Council - Quarter 4
(01/01/2026 to 31/03/2026 - All Cost Centres and Codes)

20 April 2026 (2025-2026)

	4th Quarter						Accumulative to end of 4th 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
1. Income												
10 Precept			(N/A)			(N/A)	209,784.00	209,784.00	(0%)			(N/A)
13 Income on Investment	2,500.00	13,888.50	11,388.50(455%)			(N/A)	10,000.00	24,803.08	14,803.08(148%)			(N/A)
14 Miscellaneous	405.00	23,259.94	22,854.94(5643%)			(N/A)	945.00	34,866.74	33,921.74(3589%)			(N/A)
21 Insurance Bowls Club Reimburse		1,204.61	1,204.61(N/A)			(N/A)	1,200.00	1,204.61	4.61(0%)			(N/A)
22 VAT Refund			(N/A)			(N/A)			(N/A)			(N/A)
51 Grass Pitch Hire			(N/A)			(N/A)	2,300.00	2,796.00	496.00(21%)			(N/A)
53 Pavilion Hire	680.00	900.00	220.00(32%)			(N/A)	2,720.00	2,654.40	-65.60(-2%)			(N/A)
55 3G Income	2,500.00	3,198.87	698.87(27%)			(N/A)	8,000.00	10,584.47	2,584.47(32%)			(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)
Sub Total for 1. Income	6,085.00	42,451.92	36,366.92(597%)			(N/A)	242,389.00	308,543.50	66,154.50(27%)			(N/A)
2. Finance & General Purposes												
26 Office Equipment			(N/A)	100.00		100.00(N/A)			(N/A)	100.00	40.88	59.12(59%)
27 Utiliites & Services			(N/A)	2,592.50	2,838.63	-246.13(-9%)			(N/A)	14,420.00	14,231.64	188.36(1%)
28 Handyman Equipment & Consuma			(N/A)	157.50	328.32	-170.82(-108%)			(N/A)	630.00	696.05	-66.05(-10%)
201 Stationery & Software			(N/A)	520.00	1,118.92	-598.92(-115%)			(N/A)	3,520.00	4,974.78	-1,454.78(-41%)
204 Subscriptions			(N/A)			(N/A)			(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)		884.84	-884.84(N/A)			(N/A)	4,000.00	2,936.02	1,063.98(26%)
212 Grants			(N/A)	3,000.00	800.00	2,200.00(73%)			(N/A)	3,050.00	2,233.04	816.96(26%)
215 Bank Charges			(N/A)	62.00	66.55	-4.55(-7%)			(N/A)	248.00	258.40	-10.40(-4%)
216 Member Training			(N/A)	550.00		550.00(N/A)			(N/A)	550.00	295.00	255.00(46%)
282 Community Newsletter			(N/A)	215.00		215.00(N/A)			(N/A)	1,290.00	585.00	705.00(54%)
284 Website			(N/A)			(N/A)			(N/A)	220.00		220.00(N/A)
8522 Street Lighting Energy			(N/A)	1,625.00	2,456.57	-831.57(-51%)			(N/A)	6,500.00	7,510.42	-1,010.42(-15%)
8523 Street Lighting Maintenance			(N/A)	202.50	106.69	95.81(47%)			(N/A)	810.00	768.61	41.39(5%)
Sub Total for 2. Finance & General Purpos			(N/A)	9,024.50	8,600.52	423.98(4%)			(N/A)	41,148.00	40,405.76	742.24(1%)
3. Environment & Highways												
31 NCC Highways Verges			(N/A)			(N/A)			(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)		1,130.00	-1,130.00(N/A)			(N/A)		4,276.00	-4,276.00(N/A)
36 Street Scene Maintenance			(N/A)	112.50	2,097.75	-1,985.25(-1764%)			(N/A)	3,800.00	2,488.27	1,311.73(34%)
38 Green Lanes			(N/A)		1,450.00	-1,450.00(N/A)			(N/A)	1,900.00	4,670.00	-2,770.00(-145%)
304 Parish Partnerships			(N/A)			(N/A)			(N/A)			(N/A)
Sub Total for 3. Environment & Highways			(N/A)	112.50	4,677.75	-4,565.25(-4058%)			(N/A)	13,360.00	19,190.27	-5,830.27(-43%)
5. Playing Fields & Property												

Drayton Parish Council - Quarter 4
(01/01/2026 to 31/03/2026 - All Cost Centres and Codes)

20 April 2026 (2025-2026)

4th Quarter							Accumulative to end of 4th 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)	2,200.00	3,867.78	-1,667.78(-75%)			(N/A)	2,200.00	3,878.31	-1,678.31(-76%)
58 Sports Facilities			(N/A)	7.50	4.44	3.06(40%)			(N/A)	1,230.00	1,157.99	72.01(5%)
501 Pavilion Maintenance			(N/A)	87.50	571.49	-483.99(-553%)			(N/A)	775.00	1,823.67	-1,048.67(-135%)
502 Play Area Inspections			(N/A)			(N/A)			(N/A)	350.00	312.00	38.00(10%)
503 Grounds Maintenance			(N/A)	4,775.00	5,026.41	-251.41(-5%)			(N/A)	19,600.00	21,149.45	-1,549.45(-7%)
504 Security			(N/A)	3,125.00	2,108.00	1,017.00(32%)			(N/A)	12,500.00	12,207.00	293.00(2%)
511 3G Surface Maintenance			(N/A)	1,075.00	1,057.56	17.44(1%)			(N/A)	4,300.00	4,218.32	81.68(1%)
514 Pest Control			(N/A)	315.00		315.00(N/A)			(N/A)	1,260.00	1,266.00	-6.00(-0%)
Sub Total for 5. Playing Fields & Property			(N/A)	11,585.00	12,635.68	-1,050.68(-9%)			(N/A)	42,215.00	46,012.74	-3,797.74(-9%)
6. Staffing												
61 Salaries			(N/A)	20,765.16	20,241.78	523.38(2%)			(N/A)	83,060.67	80,967.12	2,093.55(2%)
65 Employer Pension Contributions			(N/A)	4,672.17	4,554.42	117.75(2%)			(N/A)	18,688.65	18,217.71	470.94(2%)
68 Staff Training & Development			(N/A)	112.50	540.00	-427.50(-380%)			(N/A)	900.00	575.00	325.00(36%)
69 Recruitment			(N/A)			(N/A)			(N/A)			(N/A)
601 Expenses/Mileage			(N/A)	722.06	696.74	25.32(3%)			(N/A)	2,888.27	2,797.99	90.28(3%)
602 Consultancy Services			(N/A)	315.00	300.00	15.00(4%)			(N/A)	1,260.00	1,200.00	60.00(4%)
8529 Locum Clerk Services			(N/A)			(N/A)			(N/A)			(N/A)
8531 Employer NI Contributions			(N/A)	2,552.26	2,473.29	78.97(3%)			(N/A)	10,209.10	9,893.20	315.90(3%)
Sub Total for 6. Staffing			(N/A)	29,139.15	28,806.23	332.92(1%)			(N/A)	117,006.69	113,651.02	3,355.67(2%)
8. Earmarked Reserves												
80 CIL Expenditure			(N/A)		27,294.00	-27,294.00(N/A)			(N/A)		39,728.00	-39,728.00(N/A)
81 3G Surface Replacement			(N/A)			(N/A)			(N/A)	40,000.00		40,000.00(N/A)
84 KGV Enhancements			(N/A)			(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)	2,750.00		2,750.00(N/A)			(N/A)	3,750.00	128.62	3,621.38(96%)
8528 S106/Green Infrastructure			(N/A)			(N/A)			(N/A)			(N/A)
8530 Streetlighting			(N/A)		135.00	-135.00(N/A)			(N/A)		2,835.00	-2,835.00(N/A)
8532 Tree Works			(N/A)	13,600.00		13,600.00(N/A)			(N/A)	13,600.00	6,733.33	6,866.67(50%)
8533 Cyclical Payments			(N/A)			(N/A)			(N/A)	150.00	125.00	25.00(16%)
8534 Projects			(N/A)	10,000.00	3,957.00	6,043.00(60%)		4,500.00	4,500.00(N/A)	10,000.00	9,143.50	856.50(8%)
8535 Pitch Improvements			(N/A)		118.34	-118.34(N/A)		8,532.00	8,532.00(N/A)		7,168.34	-7,168.34(N/A)
8537 Street Scene Furniture			(N/A)		1,274.59	-1,274.59(N/A)			(N/A)		1,274.59	-1,274.59(N/A)
8538 Allotments			(N/A)			(N/A)			(N/A)			(N/A)
8539 3G Deposits		9.60	9.60(N/A)			(N/A)		9.60	9.60(N/A)			(N/A)
Sub Total for 8. Earmarked Reserves		9.60	9.60(N/A)	26,350.00	32,778.93	-6,428.93(-24%)		13,041.60	13,041.60(N/A)	74,500.00	68,272.61	6,227.39(8%)
TOTALS.....	6,085.00	42,461.52	36,376.52(597%)	76,211.15	87,499.11	-11,287.96(-14%)	242,389.00	321,585.10	79,196.10(5184%)	288,229.69	287,532.40	697.29(-277%)

Drayton Parish Council - Quarter 4
(01/01/2026 to 31/03/2026 - All Cost Centres and Codes)

20 April 2026 (2025-2026)

4th Quarter						Accumulative to end of 4th 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
NET Variance Quarter 4					25,088.56	NET accumulative variance to END of Quarter 4.....					79,893.39

**DRAYTON PARISH COUNCIL
FINANCE & GENERAL PURPOSES COMMITTEE**

Paper	FGP8: Verification of Bank Reconciliations.
Meeting	Finance & General Purposes Committee
Date	30 th April 2026
Author	Parish Clerk & RFO
Summary	
<u>Background</u> Per 2.6 of the Council's Financial Regulations, a member other than the Chair, shall be appointed to verify bank reconciliations for all accounts produced by the Responsible Financial Officer. In line with 1.15 of the Council's adopted Internal Controls, this member is appointed annually from the Finance & General Purposes Committee who signs and dates the reconciliations and the original bank statements as evidence of verification. This activity, including any exceptions, is reported to and noted by the Finance & General Purposes Committee quarterly. <u>Verification of Bank Reconciliations</u> Verification of Bank Reconciliation for Q4 was completed by Cllr. Taylor on 13th April 2026 with no recommendations for action.	
Recommendation	
The Committee is asked to note completion of verification of bank reconciliations for Q4 and consider any recommendations for action.	

**DRAYTON PARISH COUNCIL
FINANCE & GENERAL PURPOSES COMMITTEE**

Paper	FGP9: To receive the internal audit plan for monitoring.
Meeting	Finance & General Purposes Committee
Date	30 th April 2026
Author	Parish Clerk & RFO
Summary	
<u>Background</u> Per the Council's Statement of Internal Controls, the Finance & General Purposes Committee is responsible for monitoring progress of action taken in response to internal and external audit reports. Recommended action to be taken in response to internal audit reports are approved by Council and the attached audit plan sets out: • The areas for improvement identified in an internal and/or external audit report • Corrective action agreed by Council • Status update on action taken to date Status updates on corrective action from previous reports will continue to appear in the audit action plan until such a time that the item is complete where it will be removed from the report. The Committee is asked to receive the attached audit action plan for monitoring purposes to note the status updates and ensure actions are addressed as agreed by Council and in a timely manner.	
Recommendation	
The Committee is asked to receive the attached audit action plan for information.	

DRAYTON PARISH COUNCIL
INTERNAL AUDIT ACTION PLAN

Interim Internal Audit Report 2025-26

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

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

DRAYTON PARISH COUNCIL
INTERNAL AUDIT ACTION PLAN

Interim Internal Audit 2025-26			
Ref.	Recommendation	Agreed Corrective Actions	Status Update
		explicit minute reference for future reviews.	
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.	Ongoing: 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 21st 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.	Complete: Reviewed at the January 2026 meeting of FGP and approved at February meeting of Council. Updated policy published on Parish Council website.

**DRAYTON PARISH COUNCIL
FINANCE & GENERAL PURPOSES COMMITTEE**

Paper	FGP10: Reserves Transfers
Meeting	Finance & General Purposes Committee
Date	30 th April 2026
Author	Parish Clerk & RFO
Summary	
<u>Background</u> As part of the 2026-27 budget, Council agreed a series of transfers to Earmarked Reserves to support planned projects and future commitments. The Finance & General Purposes Committee is asked to note that the reserve transfers have been processed by the Responsible Financial Officer in accordance with the agreed budget and confirmation is attached for your reference.	
Recommendation	
The Committee is asked to note the completion of reserves transfers per the approved 2026-27 budget.	

Drayton Parish Council
Transfers to and from - All Reserves

Date	Comment	Reserve	Amount
20/04/2026	Transfer per 2026-27 approved budget. Please	KGV Enhancements	22,000.00
20/04/2026	Transfer per 2026-27 approved budget.	Play Area Enhancements	10,000.00
20/04/2026	Transfer per 2026-27 approved budget.	Longdale Pavilion Enhanc	15,500.00
20/04/2026	Transfer per 2026-27 approved budget.	Streetlighting	9,000.00
20/04/2026	Transfer per 2026-27 approved budget.	Cyclical Payments	2,695.00
20/04/2026	Transfer per 2026-27 approved budget.	Pitch Improvements	5,000.00
20/04/2026	Transfer per 2026-27 approved budget.	Street Scene Furniture & F	500.00
		Total.....	64,695.00

**DRAYTON PARISH COUNCIL
FINANCE & GENERAL PURPOSES COMMITTEE**

Paper	FGP11: 2025-26 Year-End General Fund Position
Meeting	Finance & General Purposes Committee
Date	30 th April 2026
Author	Parish Clerk & RFO
Summary	
<u>Background</u> The General Fund represents the Council's main working balance and provides financial resilience against unforeseen events, cash-flow pressures, and short-term variations in income and expenditure. Good governance requires the Council not only to approve a budget in advance, but also to review actual financial outcomes and the resulting reserve position at year-end. The Practitioners' Guide 2025, published by the Smaller Authorities Proper Practices Panel, emphasises that reserves should be kept at a level that is adequate, but not excessive, and that councils should be able to explain both the level held and the reasons for it. <u>Year-End General Fund Position</u> The Council's General Fund balance at 31st March 2026 is £105,427.44. The attached report summarises the accounts for 2025-26 on an income and expenditure basis with last years shown for comparison. It shows the total income for the year and the total expenditure, taking into account any adjustments made. <u>Assessment</u> In line with the Council's adopted Reserves Policy, a Council with income and expenditure in excess of £200,000 should plan towards a General Fund of 3 months Net Revenue Expenditure (NRE). For the 2026-27 financial year, NRE is set at £178,802.00, equating to a recommended General Fund Balance of approximately £44,700. The Council recognises that the current level of reserves has risen over a number of years and acknowledged the need to reduce the General Fund balance to a more appropriate level and has agreed a phased approach to support the revenue budget from reserves. This approach commenced in 2025-26 with a planned contribution of £20,000 from the General Fund, with the level of support reducing by £5,000 per annum in subsequent years. While this strategy represents a positive step towards managing reserve levels, it is noted that this approach alone is unlikely to reduce the General Fund balance within the target range in the short to medium term.	

**DRAYTON PARISH COUNCIL
FINANCE & GENERAL PURPOSES COMMITTEE**

Consideration of Reserve Transfers

In order to bring the General Fund balance in line with the Council's Reserve Policy within a reasonable timeframe, the Committee is asked to consider transferring some or all of the excess balance to Earmarked Reserves.

This would allow funds to be allocated to future projects or asset maintenance and replacement while maintaining an appropriate level of General Reserves.

The following table summarises the surplus available for transfer to earmarked reserves allowing for both the recommended minimum General Fund balance and the planned offsets.

Calculation	
Planned expenditure 2026-27	£229,803.25
Less other income 2026-27	£51,001.25
Net Revenue Expenditure (NRE)	£178,802.00
General Fund Balance 31 st March 2026	£105,427.44
Less 2026-27 General Fund Offset	£15,000.00
General Fund Balance	£90,427.44
Less minimum Reserve Level (3 Months NRE)	£44,700.50
Available funds above recommended level	£45,726.94
Less planned future general fund offsets	£15,000.00
Surplus available for transfer to earmarked reserves	£30,726.94

For Information

Per the Council's adopted reserves policy, Earmarked Reserves may be used to carry forward underspend. For 2025-26 all planned expenditure from the revenue budget was undertaken. Therefore, the surplus available for transfer to earmarked reserves may be allocated by any reasonable judgement.

A copy of the earmarked reserves balance is attached for reference.

Recommendation

The Committee is asked to note the General Fund position and consider recommendation to transfer surplus funds to an Earmarked Reserve for approval by Council.

Drayton Parish Council
Income & Expenditure Account
01/04/2025 to 31/03/2026

(Last) Year Ended
31 Mar 2025

(Current) Year Ended
31 Mar 2026

Income

271,691.74
125.00

£271,816.74

1. Income 305,449.73
8. Earmarked Reserves 13,032.00

£318,481.73

Expense

39,545.20
25,161.84
47,343.08
95,311.73
12,001.70
11,240.00

£230,603.55

2. Finance & General Purposes 41,269.46
3. Environment & Highways 20,425.27
5. Playing Fields & Property 48,227.42
6. Staffing 113,731.02
8. Earmarked Reserves 68,272.61
1. Income

£291,925.78

General Fund

159,197.01
271,816.74

431,013.75
230,603.55

200,410.20
45,081.73

£155,328.47

Balance at 01 Apr 2025 **155,328.47**
ADD Total Income 318,481.73

473,810.20
DEDUCT Total Expenditure 291,925.78

181,884.42
DEDUCT Reserves Balance 76,456.98

Balance at 31 Mar 2026 **£105,427.44**

Reserves:

Earmarked Reserve Balance £1044706.98

Drayton Parish Council
Reserves Balance
2026-2027

<u>Reserve</u>	<u>OpeningBalance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>CurrentBalance</u>
Earmarked					
Community Infrastructure Levy	673,331.40		4,474.30		668,857.10
3G Surface Replacement	77,784.03	96.00			77,880.03
KGV Enhancements	28,104.00	22,000.00			50,104.00
Floodlight Replacement	5,500.00				5,500.00
Play Area Enhancements	82,550.97	10,000.00			92,550.97
Election Reserve	2,500.00				2,500.00
Longdale Pavilion Enhancemen	29,821.38	15,500.00			45,321.38
Tree Works	14,137.34				14,137.34
Streetlighting	102,712.99	9,000.00			111,712.99
Cyclical Payments	2,969.30	2,695.00			5,664.30
Projects	9,356.50		2,800.00		6,556.50
Pitch Improvements	11,363.66	5,000.00			16,363.66
S106/Green Infrastructure					0.00
Street Scene Furniture & Footp	2,575.41	500.00			3,075.41
Allotments	2,000.00				2,000.00
3G Deposits		9.60			9.60
Total Earmarked	1,044,706.98	64,800.60	7,274.30		1,102,233.28
TOTAL RESERVE	1,044,706.98	64,800.60	7,274.30		1,102,233.28
GENERAL FUND					37,750.85
TOTAL FUNDS					1,139,984.13

**DRAYTON PARISH COUNCIL
FINANCE & GENERAL PURPOSES COMMITTEE**

Paper	FGP12: To conduct a review of the effectiveness of the system of internal control
Meeting	Finance & General Purposes Committee
Date	30 th April 2026
Author	Parish Clerk & RFO
Summary	
<u>Background</u> The Accounts and Audit Regulations 2015 require smaller authorities to conduct a review of the effectiveness of the system of internal control and prepare an annual Governance Statement in accordance with proper practices in relation to accounts. The purpose of the Annual Governance Statement is for an authority to report publicly on its arrangements for ensuring that its business is conducted in accordance with the law, regulations and proper practices and that public money is safeguarded and properly accounted for. The Annual Governance Statement consists of a number of assertions, to which the Council will need to answer ‘yes’ or ‘no’. Assertion 2 of the Annual Governance Statement asks Council’s to confirm the following: <i>“We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness”.</i> <u>Review of Effectiveness</u> The attached statement outlines the system of internal control at Drayton Parish Council including a review of significant matters, if any, arising during the financial year 2025-26. It is produced to support the Council with appropriate evidence to respond ‘yes’ to assertion 2 of the Annual Governance Return. The statement, together with the Internal Auditor Report will form the supporting evidence for consideration by Council when completing the Annual Governance Return. <u>Recommendation</u> The Committee is asked to review the effectiveness of its internal control and agree the Statement of Internal Controls for the period ending 31st March 2026, recommending the Council has met it’s obligations in relation to Assertion 2 of the Annual Governance Return.	
Recommendation	
The Committee is asked to review the effectiveness of the system of Internal Controls for 2025-26 and agree the Statement of Internal Controls for the period ending 31st March 2026.	

1. The Purpose of the System of Internal Control

Drayton Parish Council (the Council) is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control which facilitates the effective exercise of the Council's functions, including arrangements for the effective management of risk.

Internal control is designed to reduce financial risk to the Council; the *system* of internal control is designed to ensure that the Council's activities are carried out properly and as intended.

Systems will include the checking of routine financial procedures; the examination of financial comparisons; the recording of assets and liabilities; the identification of risk and to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

2. Scope of Responsibility

While internal controls are established by the Parish Clerk & Responsible Financial Officer, Council Members have a collective responsibility for ensuring the system of effective internal controls is maintained. For full details on matters reserved for Council, please see the Council's adopted [Scheme of Delegation](#).

2.1. The Council

2.1.1. Annually

- a) Appoints a Chair responsible for the smooth running of meetings and for ensuring that all Council decisions are lawful in line with the Clerk's advice
- b) Reviews its obligations and objectives and approves the budget and level of precept for the following financial year
- c) Approves the accounting statements and Annual Governance and Accountability Return
- d) Determines action to be taken in response to recommendations in any report from the internal or external auditors
- e) Receives recommendations from Finance & General Purposes Committee for consideration and approval

2.1.2. Monthly

- a) Receives the minutes for approval, with each page signed by the Chair to confirm the minutes are agreed as an accurate record of the meeting
- b) Receives and confirms bank reconciliations
- c) Receives and considers all receipts and approved payments
- d) Receives and authorises payments in line with adopted Financial Regulations

2.2. The Finance & General Purposes Committee

2.2.1. Annually

- a) Appoints a member of the Committee to conduct quarterly internal control checks
- b) Receives and monitors the Document Schedule to ensure policies are reviewed for accuracy in relation to the policy areas they reflect, changes in legislation and current best practice
- c) Reviews the Council's banking arrangements, banking mandates and authorised signatories and makes recommendations to Council
- d) Reviews the effectiveness of internal control and makes recommendations to Council to inform its response to the Annual Governance Statement
- e) Reviews the regular payments list including payment methods for recommendation to Council
- f) Reviews the asset register for appropriateness and accuracy
- g) Reviews insurance needs and makes recommendations to Council
- h) Reviews the effectiveness of Internal Audit and makes recommendations to Council
- i) Reviews the interim internal audit report and makes recommendations for corrective action to Council
- j) Receives annual review of Financial Regulations and Standing Orders by the Parish Clerk and RFO and makes recommendations to Council
- k) Reviews the Council's adopted Financial Risk Assessment and makes recommendations to Council

2.2.2. Quarterly

- a) Receives quarterly budget reports comparing planned and actual expenditure
- b) Receives reports of internal control checks carried out by the appointed person and considers recommendations for corrective action
- c) Monitors progress of Audit Plan in line with agreed corrective actions identified in internal/external audit reports

3. The Parish Clerk and Responsible Financial Officer

In accordance with the Local Government Act 1972 s151, the Council appoints a Responsible Financial Officer (RFO) who administers the council's financial affairs. The RFO acts as the Council's advisor and principal administrator and is responsible for the day-to-day compliance with legislation and policies and for managing risks. In accordance with internal imperatives and external requirements, the RFO:

- a) Conducts an annual review of Standing Orders and Financial Regulations in line with national guidance and legislation

- b) Ensures that the Council's procedures and control systems outlined in this statement are maintained
- c) Ensures that Payments are made in accordance with adopted Financial Regulations and Standing Orders
- d) Manages the timetable for the internal control checks and audit programme
- e) Manages the timetable for Council approval of the annual return and compliance with electors' rights
- f) Submits all requested information to the External Auditor by the agreed date and arranges for the required publication of notices, accounts and returns
- g) Manages the Council's Credit Card procedures in line with adopted Financial Regulations and Credit Card Policy

The Council has appointed the Parish Clerk as RFO who's duties are outlined in a Job Description which was last reviewed in October 2024. A full list of delegated responsibilities can be found in the [Scheme of Delegation](#).

4. Internal Audit

The Council appoints an independent and competent Internal Auditor who undertakes an internal audit to evaluate the effectiveness of the Council's risk management, control and governance processes. The Internal Auditor is appointed by Council in line with best practice outlined in the ~~Joint Panel on Accountability and Governance~~[Smaller Authorities Proper Practices Panel](#) Practitioners' Guide.

The Internal Auditor will as a minimum complete the annual internal audit report on the Annual Governance and Accountability Return (AGAR). In addition, the internal auditor also provides a narrative report highlighting areas for improvement and development and is received by Council for consideration. The Finance & General Purposes Committee is responsible for monitoring an action plan setting out the areas for improvement required, agreed corrective action, the member(s)/Officer(s) responsible for delivering improvement and the deadlines for completion of the actions.

Per section 4 of the Practitioners Guide, the effectiveness of the overall internal audit arrangements is reviewed annually to provide sufficient assurance that standards are being met and that the work of internal audit is effective.

The review is undertaken by the Finance & General Purposes Committee in line with the Practitioners Guide including a review of the personal independence, financial independence and professional independence of the appointed person. Any recommendation to rotate the appointed person shall be approved by Council.

5. External Audit

PKF Littlejohn LLP was appointed as external auditor by Smaller Authorities' Audit Appointments Ltd (SAAA) to all local government smaller authorities who are subject to the limited assurance regime for the 5 financial years from 2022-23 to 2026-27.

Under the limited assurance regime, the Council is subject to an intermediate review procedure. PKF Littlejohn LLP undertake a limited range of specified procedures to give a report that provides limited, rather than reasonable, assurance about the accounting statements.

The report is presented to Council for consideration and corrective action as necessary.

6. Review of Effectiveness

[Regulation 6 of the Accounts and Audit Regulations 2015](#) requires an authority to “conduct a review of the effectiveness of the system of internal control” each financial year. The review informs the Council’s preparation of its annual governance statement and is informed by the work and any significant matters raised by:

- a) **Council:** identification of new activities
- b) **Finance & General Purposes Committee:** identification of new activities or risks
- c) **Parish Clerk & RFO:** identification of areas for improvement and development of the internal control environment and management of risks
- d) **Internal Audit:** identification of areas for improvement and development
- e) **External Audit:** identification of matters arising from the annual governance and accountability return

7. Significant Internal Control Matters

Significant matters raised during the financial year ending 31st March 202~~65~~:

- a) **Council**
No significant matters raised.
- b) **Finance & General Purposes Committee**
No significant matters raised. The effectiveness of the overall internal audit arrangements was reviewed at the Committee meeting held on ~~31st -25th~~ July 202~~45~~ and recommendations approved at the Council meeting held ~~14th -8th~~ August 202~~45~~.
- c) **Parish Clerk and RFO**
No significant matters raised.
- d) **Internal Audit**

The 20234-245 End-of-Year Audit was carried out on 20th 1st May 20245 and confirmed ~~that, in all significant respects, that the control objectives were achieved to a standard adequate to meet the needs of the authority and the Council received no recommendations for action.~~

~~“Overall Council has demonstrated effective governance arrangements and can show evidence of strong governance and good financial practice. The internal audit review, undertaken on the documentation provided during both visits to the council’s Offices, has provided evidence of the overall adequacy of the financial arrangements in place within the council.~~

~~The examination of the period-end accounts and supporting documentation has further confirmed that the Responsible Financial Officer has satisfactorily undertaken the administration of the Council’s financial affairs and produced satisfactory financial management information to enable the Council to make well-informed decisions.”~~

The interim internal audit carried out on 16th October 2025 in November 2024 reconfirmed comments made at the 2024-25 End of Year Audit. ~~concluded that “Council continues to demonstrate effective management and financial control with officers showing a high standard of administrative support thereby enabling council to make well-informed decisions.”~~

A number of comments and recommendations were made in light of the period ending 31st October 20245 ~~“to enhance the systems in place as opposed to detract from the positive assurance that can be given as to the manner in which the Council’s Finances are managed”. with areas identified that could be expanded to provide independent assurance that the Council’s risk management, governance and internal control processes are operating effectively.~~

Council received ~~the all reports report~~ and approved corrective action to be taken ~~at its meeting held on 13th February 2025.~~ The status of action taken ~~hasis been~~ monitored by the Finance & General Purposes Committee, ~~quarterly.~~

e) **External Audit**

There were no matters raised on the Annual Return for the financial year ending 31st March 20245 which gave cause for concern. This was noted and accepted by the Parish Council at its meeting held on 11th 12th September 20245.

**DRAYTON PARISH COUNCIL
FINANCE & GENERAL PURPOSES COMMITTEE**

Paper	FGP13: To review the Council's Financial Risk Assessment
Meeting	Finance & General Purposes Committee
Date	30 th April 2026
Author	Parish Clerk & RFO
Summary	
<u>Background</u> The Financial Risk Assessment identifies, assesses and records the financial risks facing the Council. It also seeks to address them by ensuring that appropriate measures are in place to mitigate and manage the associated risks. This might include internal controls and/or appropriate use of insurance cover. The Committee is asked to review the Council's Financial Risk Assessment and confirm that the document is a true reflection of the financial risks facing the council and that the manner in which they should be mitigated remains adequate and up to date. The Committee is asked to note that the Financial Risk Assessment is a live document and may be amended in response to new activity or risk identified during the year. <u>For Information</u> Risks, as defined in the Smaller Authorities Proper Practices Panel Practitioners Guide, are <i>"uncertain events or conditions that if they occur, will affect the authority's ability to achieve its objectives"</i>. <u>Summary of Changes</u> The Risk Assessment has been reviewed with an additional risk identified in relation to capital projects/major works pending the outcome of the meeting of the Council scheduled for 23rd April 2026. Tracked changes have been used to update the Management of Risks to reflect current internal control arrangements. To provide further clarity, the risk assessment methodology has been included to identify how the Council has determined the risk status.	
Recommendation	
The Committee is asked to review the Financial Risks of the Council and confirm mitigation remains adequate.	

Risk Assessment Methodology

This Financial Risk Assessment uses a matrix to determine the level of risk associated with each identified item.

Each risk is assessed using two criteria:

Likelihood – the probability of the risk occurring:

- 1 = Unlikely
- 2 = Possible
- 3 = Almost certain

Impact – the severity of the outcome if the risk occurs:

- 1 = Insignificant
- 2 = Moderate
- 3 = Significant

The likelihood and impact scores are combined using the Council's risk matrix to determine the overall risk rating:

- Low Risk – acceptable and managed through existing controls
- Medium Risk – requires monitoring and, where possible, mitigation
- High Risk – requires active management and review by Council

The risk ratings shown (L/M/H) within this document reflect this assessment.

Subject	Risks Identified	Status H/M/L	Management of Risks
Councillors	Losing Councillor membership or having less than 5 councillors at any one time.	L	When a vacancy arises, there is a legal process to follow. This either leads to a by-election or into a co-option process. An election is out of the Parish Council's control. The co-option process begins with an advert, acceptance of applications, consideration of applicants and co-option vote at a Council meeting then appointment. If there are less than 5 Councillors at any one time on the Council it becomes inquorate. The legal process of Broadland District Council appointing members takes place.
Precept	Adequacy of precept Requirements not submitted to BDC in time Amount not received by BDC.	L	Regular budget review by Council. Deadline is ascertained from Broadland District Council asap and Precept is considered by Council before the deadline. The Clerk informs Council when the monies are received (approx. April/May and September time).
Financial Records	Inadequate records financial irregularities	L	The Council has Financial Regulations which set out the requirements.
Banking	Inadequate Checks Bank Mistakes Losses & Charges Loss of signatories	L	The Council has Financial Regulations which set out the requirements for banking and reconciliations of accounts. The Clerk reconciles the accounts every month. Any issues are dealt with promptly. Current Bankers are specialists in dealing with local authorities. Signatories can be changed easily. Council has up to 4 signatories on accounts to protect against risks. Drayton Parish Council complies with the Financial Services Compensation Scheme (FSCS) and strives to limit each bank with £120,000 maximum to spread the financial risk where possible.
Internet Banking	Access	L	Access to banking sites is regulated by Standing Orders. No search engines are used, and bookmarked favourites is preferable. Each signatory has their own log on details which is subject to pin code entry. Councillors can view and release payments. Staff can view and set up payments but not release.

Subject	Risks Identified	Status H/M/L	Management of Risks
Loss of Cash	Loss through theft or dishonesty	L	Cheques received are banked within 5 banking days. Drayton Parish Council is a no cash council. Public liability insurance covers general personal injury claims where the Council is found to be at fault, but not spurious or frivolous claims - these cannot be insured against. Corporate Credit Cards also have been insured against fraud or mis use. Employees are required to sign the Credit Card Agreement for Employees and abide by the Credit Card Policy.
Litigation	Potential risk of legal action being taken against the Council.	L	A Clerk's report is produced monthly and presented to Council, discussed and approved at the meeting. This report includes bank reconciliation and a breakdown of receipts and payments balanced against the bank.
Reporting and auditing	Information communication Compliance.	L	Councillors receive full details each month including bank reconciliation. This information is also placed on to the website. Half yearly inspections by the internal auditor are carried out and reports produced. Auditor's reports are considered by Finance & General Purposes Committee and recommendations are made to the full council.
DPC run activities	Risk of financial loss	L	Activities previously held have been financed by grants and/or budgeted revenue expenditure prior to events thus reducing the risk of financial loss to DPC. If finance is not secured in advance there may be some financial risk which would need to be covered by the council's reserves. All such expenditure goes through the required Council process of approval and minuted. Grant application form has been devised to keep records of applications.
Grants and support - payable	Power to pay Authorisation of Council to pay	L	The Parish Council has in place a grant application process to approve the issuing of grants to locally based groups/organisations/events within the Parish.
Grants - receivable	Receipts of Grant	L	The Parish Council does not presently receive any regular grants. One-off grants received tend to be for activities with conditions attached.
Best value Accountability	Work awarded incorrectly Overspend on services	L/M	Normal Parish Council practice would be to seek, if possible, more than one quotation for any substantial work required to be undertaken or goods. For major contract services, formal competitive tenders would be sought. If a problem is encountered with a contract the Clerk would investigate the situation, check the quotation/tender, research the problem and report to Council. This is covered in the Financial Regulations.

Subject	Risks Identified	Status H/M/L	Management of Risks
Capital Projects/Major Works	Cost overruns Contractor failure/poor performance Inadequate tendering/ non-compliance with procurement regulations Cash flow pressure on reserves Project delays Insufficient project oversight/governance	H	Appointment of Project Management and Cost Consultancy Services. Project specific Scheme of Delegation in place, including regular reporting to delegated Project Officer, Committee and Council. Clear project scope and budget agreed by Council including budget strategy (S106, CIL and Earmarked Reserves). Cost estimates include contingency allocation and inflation.
Salaries and on costs	Salary paid incorrectly.	L	Salary rates are assessed annually by Council. Payroll is outsourced and sampled as part of the internal control checks and interim and year end internal audit. All staff members have a contract of employment and job description. Salaries are paid in arrears at the end of each month.
Employees	Loss of Clerk Fraud by Clerk Actions undertaken by clerk. Health and Safety	L	Reference to a Business Continuity Plan (BCP) should be made in case of loss of key staff. Procedural guides help to identify tasks required in case of absence. The Clerk is provided with relevant training, reference books, access to assistance and legal advice required to undertake the role. Health & Safety issues relating to the Clerk are with regard to working at home and driving to/from Council meetings. The Council's insurance covers travel to and from a place of work.
Election costs.	Risk of an election cost.	L	Election Reserve held. Currently there are two vacancies on the council. No Parish Council election has been held in Drayton for many years.

Subject	Risks Identified	Status H/M/L	Management of Risks
VAT	Re-claiming/charging	L	The Council has Financial Regulations which set out the requirements. VAT is claimed quarterly and released digitally to HMRC port via Scribe.
Employers Annual Return	Paying and accounting for NI and Tax of employee's salaries	L	Employer's Annual Return is completed by the Clerk and submitted online to HMRC within the prescribed time frame.
Audit - Internal	Audit Completion within time limits	L	Internal auditor is appointed by the Council Finance & General Purposes Committee. Internal auditor is supplied with the relevant documents to audit and the form to complete and sign for the External Auditor.
Annual Return	Completion/Submission within time limits	L	Annual Return is completed and signed by the Council, submitted to the internal auditor for completion and signing then checked and sent on to the External Auditor within time limit.
Legal powers	Illegal activity or payments	L	All activity and payments within the powers of the Parish Council are resolved and minuted at Parish Council Meetings.
Minutes/ Agendas/ Notices Statutory documents	Accuracy and legality Business conduct	L	Minutes and agendas are produced in the prescribed method by the Clerk and adhere to the legal requirements and best practice guidelines. Minutes are approved and signed at the following Council meeting. Minutes and agenda are displayed according to the legal requirements. Business conducted at Council meetings is managed by the Chair.
Members interests	Conflict of interest Register of Members interests	L	Declaring of interests by members at a meeting appears on the agenda to remind Councillors of their duty. Register of Members Interest forms are included on the agenda at the Annual Parish Meeting as a reminder for review by Councillors.
Insurance	Adequacy Cost Compliance	L	An annual review is undertaken (before the time of the policy renewal) of all insurance arrangements in place. Employers and Employee liability insurance is a necessity and is included within the budget.
	Fidelity Guarantee	L	Guarantees are provided with insurance cover. Review takes place of necessary documentation.
Assets	Loss or Damage Risk/damage to third party(ies)/property	L	An annual review of assets is undertaken for insurance provision, storage and maintenance provisions. All assets owned by the Parish Council are regularly reviewed and maintained.

Subject	Risks Identified	Status H/M/L	Management of Risks
			In the event of a loss of premises/laptop all computer files can be restored from the Cloud. Minutes and financial documents are stored on the website. Temporary accommodation may be required in another building.
Maintenance	Poor performance of assets or amenities Risk to third parties	L	All repairs and relevant expenditure for these repairs are actioned/authorised in accordance with the correct procedures of the Parish Council. All assets are insured and reviewed annually.
Meeting location	Adequacy Health & Safety	L	The Parish Council Meetings are held at KGV Pavilion. The premises and the facilities are considered adequate for the Clerk, Councillors and Public who attend from a Health & Safety aspect.
Council records - electronic	Loss through: Theft, fire, damage corruption of computer	L	Council's electronic records are stored on the Clerks computer. All data is stored on Microsoft's Cloud storage. Scribe data is available online and accessed through Scribe's own website which backs up data automatically.

**DRAYTON PARISH COUNCIL
FINANCE & GENERAL PURPOSES COMMITTEE**

Paper	FGP14: Asset Register Review
Meeting	Finance & General Purposes Committee
Date	30 th April 2026
Author	Parish Clerk & RFO
Summary	
<u>Background</u> Local authorities must maintain a register of fixed assets and long-term investments to ensure they are appropriately safeguarded. As defined in the Practitioners Guide 2025 published by the Smaller Authorities Proper Practices Panel, fixed assets mean <i>‘property, plant and equipment with a useful life of more than one year used by the authority to deliver its services.’</i> Long-term investments arise <i>‘where the authority invests money in anything other than a short-term investment.’</i> The Asset Register at Drayton Parish Council is maintained on Scribe. <u>Valuation Consistency</u> Authorities need to apply a reasonable approach to asset valuation which is consistent from year to year. The Council’s policy on the purpose, scope and method of valuation of assets is attached for your information and the minimum value for deciding between fixed assets and general consumables is currently set at £100.00. Authorities may choose an appropriate minimum value for deciding between fixed assets and general consumables and should be reviewed annually. Any change in the basis of reporting should be justified and recorded in the minutes accordingly and the value shown in line 9 for the previous AGAR should also be changed to the new basis and clearly marked as ‘RESTATED’. It is not expected that the basis would change more than once or possibly twice. There are no recommendations for amendment. <u>Acquisitions and disposals</u> Fixed Assets: The attached report reflects the Council’s fixed assets at 31st March 2026 including all acquisition and disposal transactions recorded during the year. Assets acquired have been highlighted in green and assets for disposal have been highlighted in red. Long-term investments: Council does not hold any long-term investments. <u>Insurance Alignment</u> The asset register has been compared with the insurance schedule to ensure that all recorded assets are appropriately insured by the authority. No further increase in cover is recommended. For full details please see item 15 of the agenda.	
Recommendation	
The Committee is asked to review: 1. The purpose, scope and method of asset valuation for appropriateness 2. The acquisitions and disposals for accuracy	



ASSET REGISTER

Drayton Parish Council

Version 1.~~10~~

Approval Date:	August 2025 <u>May 2026</u>	Approval Route:	Council
Next Review Date:	+ 1 year	Document Holder:	Finance & General Purposes Committee

Document Change History

This is version 1.~~10~~ of the Asset Register and it is the responsibility of the Parish Clerk to ensure that new versions are communicated to Council and made available per the adopted Publication Scheme.

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

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

Summary of Changes

Version 1. 10 August 2025May 2026	
Ref.	Change
N/A	None.
Pg1.	<u>Date of last review undertaken by Finance & General Purposes Committee.</u>
Pg2.	<u>Reference to latest version of Practitioners Guide.</u>

Drayton Parish Council Asset Register

Parish Councils must maintain an asset register to ensure fixed assets are appropriately safeguarded. The purpose of the Fixed Asset Register is as follows:

- It forms a basis for decisions on risk and insurance issues
- It provides information on the age and potential lifespan of certain items
- It provides assurance of the continued existence of Council's property
- It forms a basis for completion of box 9 in the 'Annual Return'

The Register is presented to Council at the end of each financial year for information but is a working document which Officers of the Council update and amend as necessary. The last review of the Asset Register was considered by the Finance & General Purposes Committee on ~~25th April~~ 30th October 2025.

Scope of Asset Register

In order to ensure transparency and reasonableness, the following items are **included** in the Council's asset register, whether purchased, gifted or otherwise acquired, together with their holding location:

- land and buildings held freehold or on long term lease in the name of the Council;
- community assets;
- vehicles, plant and machinery;
- assets considered portable, attractive or of community significance;
- other assets estimated or known to have a minimum purchase or resale value of one hundred pounds;
- long term investments, shares and loans made by the Council;
- assets held in trust.

The values indicated in the asset register will inform the 'total fixed assets' section of the Annual Return with the exception of assets held on trust.

The following items fall outside the definition for inclusion and are, therefore, **excluded** from the Council's asset register:

- land and buildings held on short term lease or rented;
- land and buildings maintained or serviced but not owned by the Council;
- assets rented by or loaned to the Council;
- stock items intended for resale;
- stationery and other consumable items;
- boundaries of land owned (e.g. fences, hedges and gates);
- floor or land surfaces and drainage;
- plants and trees;
- assets with a purchase or resale value of less than one hundred pounds (other than items listed as for inclusion on the asset register);
- repairs;
- cash, short term investments and other current assets;
- intangible assets (e.g. trademarks, internet domain names, contingent assets, broadcast rights);
- 'negative' assets (e.g. provisions, borrowings, creditors and contingent liabilities).

Valuation of Assets

Once recorded on the asset register, the value of assets must not change from year to year until disposal. ~~Commercial~~ ~~concepts of depreciation, and impairment adjustments, and revaluation~~ are not ~~required nor~~ appropriate for local councils (~~Governance and Accountability for Local Councils: A Smaller Authorities Proper Practices Panel~~ Practitioner's Guide ~~(England)~~ 2025~~4~~ para. 5.68)

Assets must be valued by one of the following means based on available information:

- ideally, apply the purchase price (net of VAT if VAT has been reclaimed);
- otherwise, apply the purchase price (gross of VAT if VAT has not been reclaimed or where the VAT status of the purchase is unclear).

Where it is not possible to trace the purchase price of the asset, the insurance valuation should be applied. As a last resort, a nominal value of one pound may be applied. This should also be used for assets gifted to the Council.

Description	Status	Date Acquired	Purchase Value	Insurance Value	Location/Responsibility
Bob Carter Memorial Youth and Leisure Centre	Active				Charity assets held by the authority as Custodian trustee
2 x Litter Bins	Active	21/11/2022	£ 1,058.42		FCMP
Derby type litter bins x 3	Active	2019/20	£ 1,496.00		FCMP
Eco benches x 3	Active	2019/20	£ 2,095.00		FCMP
Eco Tumble Surfacing - Wicksteed	Active	02/12/2021	£ 7,026.80		FCMP
Play equipment	Active	2019/20	£ 83,855.00		FCMP
Slide Safagrass	Active	Pre Sept 2015	£ 150.00		FCMP
Bench	Active	14.03.2024	£ 280.99		Green Lanes
Bench	Active	12/02/2026	£ 280.99		Green Lanes
Boardwalk & Steps	Active	08/06/2023	£ 2,000.00		Green Lanes
CCTV	Active	13/11/2025	£ 3,480.00		Green Lanes
Green Lanes	Active		£ 1.00		Green Lanes
Litter Bins	Active	17/08/2020	£ 141.17		Green Lanes
Solar Street Light	Active	14/08/2025	£ 2,700.00		Herbert Nursey Close
120 ltr Litter Bin	Active	2017/18	£ 256.00		KGV
50 No Parking Cones	Active	2019/20	£ 111.00		KGV
Bench	Active	13/07/2023	£ 576.99		KGV
Bookshelving	Active	Pre Sept 2015	£ 100.00		KGV
CCTV Equipment	Active	Pre Sept 2015	£ 950.00		KGV
Chair	Active	Pre Sept 2015	£ 150.00		KGV
Cooler Master Computer	Active	Pre Sept 2015	£ 300.00		KGV
COSHH Cabinet	Active	17/08/2020	£ 224.07		KGV
Desk	Active	Pre Sept 2015	£ 520.00		KGV
Fencing	Active	Pre Sept 2015	£ 10,000.00		KGV
Football Posts & Nets	Active	Pre Sept 2015	£ 600.00		KGV
Four Drawer Cabinets x 2	Active	Pre Sept 2015	£ 2.00		KGV
Garage	Active	Pre Sept 2015	£ 3,800.00		KGV
Hedge Trimmer	Active	2019/20	£ 129.00		KGV
HP laptop & bag	Active	19/05/2020	£ 642.49		KGV
Jubilee Beacon	Active	10/03/2022	£ 490.00		KGV
KGV Playing Field	Active	Pre Sept 2015	£ 1.00		KGV
Ladder	Active	16/11/2023	£ 108.33		KGV
Laptop	Active	Pre Sept 2015	£ 400.00		KGV
Laptop	Active	16/04/2024	£ 399.17		KGV
Laptop	Active	16/04/2024	£ 399.17		KGV
Large Office Desk	Active	Pre Sept 2015	£ 250.00		KGV
Lawn Mower	Active	16/12/2024	£ 199.17		KGV
LED Floodlights	Active	2016/17	£ 680.00		KGV
Lenovo Ryzen 5 laptop	Active	2019/20	£ 494.00		KGV
LG Monitor	Active	Pre Sept 2015	£ 350.00		KGV
Litter Bin	Active	14.12.2023	£ 637.64		KGV
Multi-tool Sander	Active	17/08/2020	£ 120.00		KGV
Paper Shredder	Active	Pre Sept 2015	£ 225.00		KGV
Picnic bench	Active	08.02.2024	£ 782.99		KGV
Pressure Washer	Active	14/10/2020	£ 191.65		KGV
Pro Mac Brushcutter	Active	Pre Sept 2015	£ 200.00		KGV
Projector	Active	18.12.2023	£ 236.67		KGV
Round bench	Active	07/09/2020	£ 585.00		KGV
Shelving	Active	Pre Sept 2015	£ 120.00		KGV
Strimmer	Active	18.03.2024	£ 158.29		KGV
Three Drawer Cabinet	Active	Pre Sept 2015	£ 1.00		KGV
Three Drawer Cabinet	Active	Pre Sept 2015	£ 150.00		KGV
Tools & Equipment	Active	Pre Sept 2015	£ 2,500.00		KGV
Two Drawer Cabinet	Active	Pre Sept 2015	£ 100.00		KGV
Vacuum Cleaner	Active	Pre Sept 2015	£ 185.00		KGV
Water Bowser	Active	02/11/2022	£ 333.00		KGV
Henry Hoover	Active	10/05/2021	£ 140.00		KGV
KGV Play equipment	Active	2022/23	£ 146,902.30		KGV
Round Picnic Table with Seat E	Active	25/05/2021	£ 5,610.18		KGV
Telescopic posts	Active	2019/20	£ 237.00		KGV
Bowls Club	Active	Pre 2000	£ 1.00	£ 663,000.00	KGV - UPRN 10009922142. Council owns the freehold & occupied by RG Carter Bowls Club.
KGV Pavilion	Active	Pre Sept 2015	£ 205,250.00	£ 685,000.00	KGV - UPRN 10014356013. Council owns the freehold & occupied by the Council.
Grit bin	Active	Pre Sept 2015	£ 144.00		Location: Acres Way
Bench	Active	2017/18	£ 465.00		Location: Bellomonte Crescent
Grit Bin	Active	16/02/2026	£ 114.00		Location: Carter Road

Description	Status	Date Acquired	Purchase Value	Insurance Value	Location/Responsibility
War Memorial	Active	Pre Sept 2015	£ 1.00		Location: Churchyard
Bus Shelter	Active	11/12/2025	£ 5,833.00		Location: Drayton High Road, Carter Road
Bus Shelter	Active	12/03/2026	£ 6,818.00		Location: Drayton High Road, near Hurn Road
Bus Shelter	Active	12/03/2026	£ 5,026.00		Location: Drayton High Road, near KGV
Bus Shelter	Active	12/03/2026	£ 5,383.00		Location: Drayton High Road, near RG Carters
Bench	Active	12/02/2026	£ 577.60		Location: Drayton Triangle
Bench Seat	Active	10/05/2022	£ 615.02		Location: Fakenham Rd/Marriotts Way junction
Bus Shelter	Active	12/03/2026	£ 6,305.00		Location: Fakenham Road, near Tesco.
Christmas Festoon Lights	Active	16/01/2025	£ 650.00		Location: Held by TT Jones
Christmas Lights for Tree	Active	19/11/2020	£ 2,163.00		Location: Held by TT Jones
Christmas Tree Lights	Active	26/11/2025	£ 1.00		Location: Held by TT Jones
Noticeboard	Active	2017/18	£ 909.00		Location: Hurn Road
Grit bin	Active	14/12/2020	£ 148.19		Location: Layton Close
Bus Shelters	Active	13/11/2025	£ 6,601.00		Location: Longdale, Cricket Close
Bus Shelter	Active	12/03/2026	£ 3,762.00		Location: Pendlesham Rise
Drayton Cross	Active	Pre Sept 2015	£ 1.00		Location: School Road
Village Sign	Active	Pre Sept 2015	£ 1.00		Location: School Road
Defibrillator	Active	2017/18	£ 2,180.00		Location: TMVH
Post Bin	Disposed	2017/18	£ 100.00		Longdale
3G Surface & Fencing	Active	Pre Sept 2015	£ 52,000.00		Longdale
Bravo Modular	Active	Pre Sept 2015	£ 200.00		Longdale
CCTV Equipment	Active	Updated Sept 2021	£ 19,767.31		Longdale
Delta Swing	Active	Pre Sept 2015	£ 150.00		Longdale
Equipment Longdale	Active	Pre Sept 2015	£ 300.00		Longdale
Fido 35 dog bins x 2	Active	2019/20	£ 292.00		Longdale
Flat & Mirage Swing	Active	Pre Sept 2015	£ 150.00		Longdale
Football Brushes kit	Active	09/06/2020	£ 170.23		Longdale
Football Posts & Nets	Active	Pre Sept 2015	£ 900.00		Longdale
Heavy Duty Mat	Active	14/07/2020	£ 159.98		Longdale
Kickwall	Active	14.12.2023	£ 1,596.00		Longdale
LED Floodlights	Active	2016/17	£ 8,162.00		Longdale
Lighting 3G Surface	Active	Pre Sept 2015	£ 3,500.00		Longdale
Longdale Playing Fields	Active	Pre Sept 2015	£ 1.00		Longdale
Meeting Point	Active	Pre Sept 2015	£ 4,096.00		Longdale
Mini Soccer Goal	Active	Pre Sept 2015	£ 458.00		Longdale
Nexus Freeride	Active	Pre Sept 2015	£ 150.00		Longdale
Nilfisk Scrubber/Dryer	Active	2019/20	£ 719.00		Longdale
Orbiter	Active	Pre Sept 2015	£ 150.00		Longdale
Padlock for 3g Pitch	Active	17/06/2024	£ 141.64		Longdale
Pic-Nic Benches	Active	10/05/2022	£ 3,469.37		Longdale
Polynesia Springer	Active	Pre Sept 2015	£ 150.00		Longdale
Replacement Bin LD	Active	16/07/2025	£ 187.49		Longdale
Safety Surfacing - Premier Playgrounds Ltd	Active	07/10/2021	£ 17,533.00		Longdale
Soil Bin for LD	Active	16/09/2025	£ 121.12		Longdale
Vortex	Active	Pre Sept 2015	£ 150.00		Longdale
Wooden Boundary Fence	Active	02/10/2020	£ 16,987.80		Longdale
Longdale Pavilion	Active	Pre Sept 2015	£ 249,653.00	£ 615,000.00	Longdale - UPRN 10009923355. Council owns the freehold & occupied by the Council.
Goal Nets	Active	14.12.2023	£ 116.20		Longdale (3G Pitch)
Goalposts & Sockets	Active	2019/20	£ 1,916.00		Longdale/KGV
7 Bus Shelters	Disposed	Pre Sept 2015	£ 30,000.00		See notes.
Grit bins x 9	Active	Pre Sept 2015	£ 975.00		Various locations: see notes
Noticeboard x 6	Active	2016/17	£ 6,808.00		Various locations: See notes
Public Seats/Benches	Active	Pre Sept 2015	£ 1,653.00		Various locations: See notes
SAM2 Device	Active	13/03/2025	£ 3,710.00		Various locations: See notes
Streetlighting	Active	01/08/2022	£ 1.00	£ 282,000.00	Various locations: See notes
Wheeled Goals	Active	10/10/2024	£ 7,144.75		Various locations: See notes

Total	£ 925,609.98	31st March 2025
Acquisitions	£ 47,191.20	
Disposals	£ 30,100.00	
Total	£ 942,701.18	31st March 2026

**DRAYTON PARISH COUNCIL
FINANCE & GENERAL PURPOSES COMMITTEE**

Paper	FGP15: Insurance Needs
Meeting	Finance & General Purposes Committee
Date	30 th April 2026
Author	Parish Clerk & RFO
Summary	
<u>Background</u> At the May 2023 meeting of the Council it was agreed to enter into a 3-year long-term agreement with Clear Councils (Formerly BHIB) until 31st May 2026. The minimum level of cover should be reviewed at least annually to ensure the level of cover remains adequate. <u>Review of Minimum levels of Cover</u> The insurance schedule has been reviewed against the acquisitions, disposals and reinstatement valuations recorded in the asset register as at 31st March 2026. This review confirms the current level of cover remains adequate for the Council's needs, and it is recommended that no further increase in cover is required. Fidelity guarantee, protects the council against acts of fraud or dishonesty by employees or councillors. The appropriate level of cover typically reflects the maximum sums at risk; for most councils, this equates to approximately half the precept plus the running account and reserves at the point the half precept is received. The level of cover was reviewed by Council at the February 2025 meeting, where it was agreed that the current level of cover was sufficient. Increasing to the next level of cover (£2,000,000.00) would result in a significant increase in the insurance premium. Taking into account planned expenditure for the KGV Refurbishment Project, it is recommended that no further increase in cover is required. <u>2026-27 Insurance Cover.</u> Confirmation of the renewal quotation from Clear Councils is expected w/c 4th May 2026. Quotations have been sought from alternative providers based on the current level of cover. All quotations, including the renewal, will be presented at the Annual meeting of the Parish Council for consideration and approval.	
Recommendation	
The Committee is asked to note the report and consider recommendations for amendment to the insurance schedule for approval by Council.	

**DRAYTON PARISH COUNCIL
FINANCE & GENERAL PURPOSES COMMITTEE**

Paper	FGP16: To appoint Committee member to undertake internal control checks
Meeting	Finance & General Purposes Committee
Date	30 th April 2026
Author	Parish Clerk & RFO
Summary	
<u>Background</u> Per 2.6 of the Council's Financial Regulations, a member other than the Chair, shall be appointed to verify bank reconciliations for all accounts produced by the Responsible Financial Officer. In line with 1.15 of the Council's adopted Internal Controls, this member is appointed annually from the Finance & General Purposes Committee who signs and dates the reconciliations and the original bank statements as evidence of verification. This activity, including any exceptions, is reported to and noted by the Finance & General Purposes Committee quarterly. The role is one of support for the Responsible Financial Officer and to facilitate compliance with Financial Regulations and standardisation of practice as necessary. Internal verification of Bank Reconciliations was completed by Cllr. Taylor for 2025-26.	
Recommendation	
The Committee is asked to appoint a member of the Finance & General Purposes Committee to undertake internal verification of Bank Reconciliations for 2026-27.	

**DRAYTON PARISH COUNCIL
FINANCE & GENERAL PUPOSES COMMITTEE**

Paper	FGP17: List of Regular Payments
Meeting	Finance & General Purposes Committee
Date	30 th April 2026
Author	Parish Clerk & RFO
Summary	
<u>Background</u> For each financial year, the RFO shall draw up a schedule of regular payments due in relation to a continuing contract or obligation (such as Salaries, PAYE, NI, Pension Contributions, rent, rates, regular maintenance contracts and other similar items) which Council may authorise in advance for the year. A list of such payments shall be reported to the next appropriate meeting of Council (Section 6.6 & 6.8 of DPC Financial Regulations). The approval of the use of a variable direct debit/standing order/BACS or CHAPS shall be renewed by resolution of the Council at least every two years (Section 7.9 and 7.10 of DPC Financial Regulations). As such, the attached payment list, including payment types, has been drawn up against the approved budget for 2026-27 for review and amendment by the Committee as necessary and approval by Council. Contracts no longer in effect are highlighted in red and new contracts have been highlighted in green.	
Recommendation	
The Committee is asked to review the list of regular payments for the 2026-27 financial year for accuracy and consider recommendation for approval by Council.	

DRAYTON PARISH COUNCIL
REGULAR PAYMENTS

Supplier	Description	Tender	Bank	Payment Frequency
Openstrike	.gov.uk domain	BACS	Unity Trust Bank	5 yearly
Broadland District Council	Litter and dog bin collection	BACS	Unity Trust Bank	Annual
Broadland District Council	Business rates for KGV	BACS	Unity Trust Bank	Annual
Clear Councils	Insurance	BACS	Unity Trust Bank	Annual
Clubspark	Fee for sports booking system	BACS	Unity Trust Bank	Annual
The Conservation Volunteers	Balsam Weed pulling at Green Lanes	BACS	Unity Trust Bank	Annual
Fringe Project	Green Lanes Maintenance	BACS	Unity Trust Bank	Annual
Norfolk ALC	Payroll Services	BACS	Unity Trust Bank	Annual
Norfolk ALC	Membership	BACS	Unity Trust Bank	Annual
Norfolk Parish Training & Support	Annual Subscription	BACS	Unity Trust Bank	Annual
PKF Littlejohn	External Audit	BACS	Unity Trust Bank	Annual
ROSPA	Play Area inspections	BACS	Unity Trust Bank	Annual
Scribe	Accounting Software	BACS	Unity Trust Bank	Annual
Victoria Waples	Internal Audit Fee	BACS	Unity Trust Bank	Annual
Council HR Governance & Support	HR Consultancy Support	BACS	Unity Trust Bank	Annual
HMRC	Employer Tax and National Insurance	BACS	Unity Trust Bank	Monthly
Norfolk Copiers	Printer servicing	BACS	Unity Trust Bank	Monthly
Norfolk Pension Fund	Employee Pension contributions	BACS	Unity Trust Bank	Monthly
Norse Commercial Services Ltd.	Barrier at KGV and Longdale	BACS	Unity Trust Bank	Monthly
Salaries	Employee salaries	BACS	Unity Trust Bank	Monthly
The Garden Guardian Ltd.	Grass Verge and Grounds Maintenance	BACS	Unity Trust Bank	Monthly
Greyfriars	Project Management & Consultancy Services	BACS	Unity Trust Bank	Monthly
APC Pest Control	Pest Control for KGV	BACS	Unity Trust Bank	Quarterly
Heritage Contract Services Ltd.	Bus Shelter Cleaning	BACS	Unity Trust Bank	Quarterly
TT Jones Electrical	Streetlighting Maintenance	BACS	Unity Trust Bank	Quarterly
Unit Trust Bank	Bank charges	Charge	Unity Trust Bank	Quarterly

DRAYTON PARISH COUNCIL
REGULAR PAYMENTS

Supplier	Description	Tender	Bank	Payment Frequency
Wix	Premium Plan	Credit Card	Lloyds Bank	3 Yearly
Adobe	Acrobat Pro	Credit Card	Lloyds Bank	Annual
Igloohome	Fee to generate codes for Smart Lock for 3G Pitch	Credit Card	Lloyds Bank	Monthly
Lebara Mobile	Tablet data for Maintenance Operative and Clerk Mobile	Credit Card	Lloyds Bank	Monthly
Stripe	Percentage fee for online payments through sports booking system "Clubspark"	Deducted from Hire Charges		
ICO	Data protection fee	Direct Debit	Unity Trust Bank	Annual
Anglian Internet	Office 365 subscription and support package.	Direct Debit	Unity Trust Bank	Monthly
British Gas	Electricity at KGV	Direct Debit	Unity Trust Bank	Monthly
British Gas	Electricity at Longdale	Direct Debit	Unity Trust Bank	Monthly
Comm Tech	Office Broadband and phone system	Direct Debit	Unity Trust Bank	Monthly
Lloyds Bank	Credit card payments	Direct Debit	Unity Trust Bank	Monthly
N Power	Streetlights	Direct Debit	Unity Trust Bank	Monthly
Norwich Waste Disposal Ltd.	Waste collection at KGV, Longdale and Bob Carter Centre.	Direct Debit	Unity Trust Bank	Monthly
Wave Utilities	Water and sewerage charges for Longdale and KGV	Direct Debit	Unity Trust Bank	Quarterly
CF Corporate	Printer Lease	Direct Debit	Unity Trust Bank	Per schedule
Safepoint	Lone Worker Device Subscription	Direct Debit	Unity Trust Bank	Monthly
Personnel Advice & Solutions	HR Consultancy Support	Standing Order	Unity Trust Bank	Monthly

**DRAYTON PARISH COUNCIL
FINANCE & GENERAL PURPOSES COMMITTEE**

Paper	FGP18: Events Advisory Group
Meeting	Finance & General Purposes Committee
Date	30 th April 2026
Author	Parish Clerk & RFO
Summary	
<u>Background</u> At the February 2026 meeting, the Committee agreed to renew the Events Advisory Group, noting that expressions of interest for membership would be considered for appointment at the April 2026 meeting of the Committee. Per the Groups Terms of Reference, membership shall normally comprise up to 5 members of Council and up to 3 community representatives who live, work or operate a business in Drayton. An advert inviting expressions of interest for community membership was published on 23rd March 2026 and a request for expressions of interest from councillors was circulated on 15th April 2026. <u>Expressions of Interest Received</u> Council Membership • Cllr. Angie Taylor • Cllr. Rachel Turner • Cllr. Graham Everett • Cllr. Adrian Crotch • Cllr. Keith Morgan • Cllr. Hilary Kisby Community Membership • Amanda Sheehy – Founder and trustee of Amber’s Army • Sharon Brett – Trustee of Drayton Drewray Relief in Need Charity <u>Consideration of Appointment</u> The Committee is asked to consider the expressions of interest received and to appoint council and community members to the Events Advisory Group.	
Recommendation	
The Committee is asked to consider appointment to the Events Advisory Group.	

**DRAYTON PARISH COUNCIL
FINANCE & GENERAL PURPOSES COMMITTEE**

Paper	FGP19: CCTV Policy
Meeting	Finance & General Purposes Committee
Date	30 th April 2026
Author	Parish Clerk & RFO
Summary	
<u>Background</u> In line with the Document Review Schedule, the CCTV Policy is due for review.	
<u>Summary of Changes</u> The Committee is asked to note that the Policy has been re-written and updated to the standardised template including the introduction of key underlying principles for this policy. Procedures have been removed and provided under a separate document. In line with Article 35 of the UK General Data Protection Regulation and advice and guidance published by the Information Commissioners Office (ICO), a Data Protection Impact Assessment has been prepared and is attached for review.	
Recommendation	
The Committee is asked to review the CCTV Policy, Procedure and Data Protection Impact Assessment for recommendation for approval by Council.	



CCTV POLICY

Drayton Parish Council

Policy Holder: Finance & General Purposes Committee

Version 1.0

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

Document Change History

This is version 1.0 of the CCTV 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

Version 1.0 June 2026	
Ref.	Change
N/A	N/A

Purpose

The purpose of this policy is to ensure that the Parish Council's use of Closed-Circuit Television (CCTV) systems is conducted in a lawful, transparent and proportionate manner. CCTV is deployed to support the prevention and detection of crime, enhance public safety and protect Council-owned property and assets.

This policy is informed by and complies with the following legislation and guidance:

- The UK General Data Protection Regulation (UK GDPR)
- The Data Protection Act 2018
- Guidance issued by the Information Commissioner's Office (ICO), including CCTV and video surveillance guidance.
- The principles of the Surveillance Camera Code of Practice issued under the Protection of Freedoms Act 2012.

Principles

The Council will operate its CCTV systems in accordance with the following principles:

- **Lawfulness, fairness and transparency:** CCTV will be operated in compliance with the UK GDPR and Data Protection Act 2018
- **Purpose Limitation:** CCTV will only be used for the specific purposes stated in this policy and supporting documents.
- **Data minimisation:** Cameras will be positioned to capture only areas necessary for the stated purposes.
- **Accuracy:** Systems will be maintained to ensure recorded images are clear and usable.
- **Storage Limitation:** Footage will not be retained for longer than necessary.
- **Integrity and confidentiality:** Appropriate security measures will be in place to protect footage.
- **Accountability:** The Council will maintain appropriate documentation and oversight of CCTV operations.

Scope

This policy applies to all CCTV systems operated by the Parish Council at the following locations:

- Green Lanes
- King George V Playing Field
- Longdale Playing Field

Responsibilities

The Council is responsible for:

- ✓ Approval of this policy and supporting procedures.

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 the Policy Holder on the resources and arrangements necessary to fulfil the Council's responsibilities under this policy.
- ✓ Producing reports and recommendations as required to support policy monitoring, review and approval processes.
- ✓ Updating this policy and supporting documentation as required.
- ✓ Day to day management of the CCTV system
- ✓ Handling Subject Access Requests (SARs)
- ✓ Managing data sharing with third parties

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 a structured approach to the management of CCTV in the Parish to ensure that essential records of the Council's activities are maintained in appropriate detail.
4. Produce an annual report to Council, assessing and evaluating compliance with procedure and make recommendations as appropriate.

Introduction

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

1. Data Protection Impact Assessment (DPIA)

- 1.1. A DPIA will be completed for the installation of any new CCTV system or when significant changes are made to existing systems.
- 1.2. The DPIA will assess necessity, proportionality and risks to individuals' rights and freedoms and identify measures to mitigate those risks.

2. CCTV Operation

- 2.1. Cameras operate continuously.
- 2.2. Cameras are positioned to monitor public areas only, ensuring minimal intrusion into individuals' privacy.

3. Signage

- 3.1. Clear signage is displayed at all sites where CCTV/License Plate Recognition (LPR) is in operation.
- 3.2. Signage includes as a minimum:
 - 3.2.1. Surveillance camera silhouette to indicate CCTV in operation
 - 3.2.2. The Council's name
 - 3.2.3. The Council's contact details.

The Council's website will be listed for contact details to increase the longevity of CCTV signage, where phone numbers and/or email addresses are more likely to change.

4. Data Retention and Disposal

- 4.1. **Retention:** CCTV footage is typically retained for a maximum of 30 days or up to 512GB storage, after which it will be automatically overwritten. Footage may be retained for longer retention periods where required for ongoing investigations or legal action.
- 4.2. **Disposal:** Automatic overwriting or deletion is in place. Retained footage that is no longer needed for its intended purposes is securely deleted to prevent unauthorised access or retention of personal data.

5. Access to and disclosure of Footage

- 5.1. Access is restricted to the following authorised personnel only:
 - 5.1.1. TPI Security (Administrator)
 - 5.1.2. Parish Clerk
 - 5.1.3. Deputy Clerk & Facilities Manager
 - 5.1.4. Parish Ranger
- 5.2. Footage may be downloaded and shared with law enforcement where lawful and necessary.
- 5.3. A log is maintained of all access, usage and disclosure of footage including:
 - 5.3.1. Date the footage was accessed
 - 5.3.2. Reason

5.3.3. Recipient of any disclosures including their contact information

5.3.4. The outcome of any investigation including crime number, if any

6. Security Measures

6.1. Systems are password protected and limited to authorised personnel only.

6.2. Data is stored securely to prevent unauthorised access.

6.3. **Green Lane:** Camera and SD card are encrypted and password protected and held by the administrator.

7. Maintenance

7.1. CCTV is monitored weekly to ensure cameras remain in good working order, are free from obstruction and display the correct date and time.

7.2. Faults are reported to the administrator as soon as identified and addressed promptly.

7.3. Faults are recorded in the log including:

7.3.1. The nature of the fault

7.3.2. Date and time fault discovered

7.3.3. Date and time of repair

7.4. **Green Lane:** Solar panels are cleaned annually to retain effectiveness.

8. Data Breaches

8.1. Any breach involving CCTV data is reported to the Parish Clerk immediately.

8.2. Breaches will be assessed by the Parish Clerk and reported to the ICO where required.

8.3. Breaches will be recorded in line with the Council's Data Protection Policy.

DRAYTON PARISH COUNCIL

DATA PROTECTION IMPACT ASSESSMENT

This Data Protection Impact Assessment (DPIA) follows the template provided by the Information Commissioner's Office (ICO). It has been prepared to identify and assess any data protection risks arising from the use of CCTV systems and ensure compliance with the UK Data Protection Act 2018 and the General Data Protection Regulation (GDPR).

Name of Data Controller	Drayton Parish Council
Name of Data Protection Officer	N/A
Name of Data Contact	Parish Clerk

Step 1: Identify the need for a DPIA

Drayton Parish Council is responsible for the following 3 public sites which operate CCTV to deter and detect crime, promote public safety, protect council property and assist in the investigation of incidents:

- Green Lanes
- King George V Playing Field
- Longdale Playing Field

The DPIA has been completed to identify and assess any data protection risks arising from the use of CCTV systems installed across these sites and ensure appropriate mitigation.

Step 2: Describe the processing

Nature of processing

CCTV cameras capture video footage of individuals in defined public areas. Footage is recorded, stored securely, and automatically deleted after a set retention period unless required for investigation. Footage may be shared with law enforcement where necessary and lawful.

Where footage is downloaded for evidential or investigative purposes, it is stored securely in Microsoft 365 in a restricted-access folder.

Scope of processing

Data captured

For all sites, the data captured consists of video images of individuals and vehicles in public areas and Council premises and affects members of the public using these facilities who enter the coverage area. Cameras are positioned to monitor public areas only, ensuring minimal intrusion into individuals' privacy. No special category data is intentionally collected.

- **Longdale Playing Field:**

- In addition, this system includes License Plate Recognition (LPR) technology, whereby vehicle registration numbers are automatically captured and stored separately from video footage.
- The system may also capture images of children using the playground areas. While this does not constitute special category data, children are considered a vulnerable group under data protection law. The Council has taken this into account by limiting camera coverage to necessary areas, ensuring clear signage, and applying strict controls over access and retention of footage. While footage

may include images of children, access to such footage does not constitute regulated activity and does not require DBS checks.

Frequency

- **Green Lanes:** Motion activated.
- **King George V Playing Field:** Continuous.
- **Longdale Playing Field:** Continuous.

Coverage

- **Green Lanes:** Entrance to footpath, entirety of car park, section of Low Road.
- **King George V Playing Field:** Front and rear entrances to pavilion.
- **Longdale Playing Field:** Front and back entrances to pavilion, entirety of car park, 3G pitch and play area.

Retention periods:

- **Green Lanes:** Recording is motion activated and a maximum of 512GB of data is retained before automatic deletion.
- **King George V Playing Field:** Footage is retained for 30 days before automatic deletion.
- **Longdale Playing Field:** Footage is retained for 30 days before automatic deletion.

Where footage is downloaded in relation to an incident, it is retained as long as necessary to resolve the matter, respond to legal claims or fulfil legal obligations.

Context of processing

The processing takes place in public environments where individuals may reasonably expect some level of surveillance for safety purposes and signage ensures transparency.

The Council is not currently signed up to an approved code of conduct or certification scheme under Article 40 of the UK GDPR, as no relevant approved codes currently apply to parish council CCTV operations. However, the Council adheres to guidance issued by the Information Commissioner's Office (ICO) on CCTV and video surveillance, and has regard to the principles set out in the Surveillance Camera Code of Practice.

Purposes of processing

The purpose of processing is to:

- Deter and detect anti-social behaviour, vandalism and criminal activity on Council owned premises, including pavilions, car parks and recreation grounds.
- Promote public safety and provide reassurance to members of the community, staff, volunteers and visitors using these facilities.
- Protect Council property and assets from damage, theft or misuse, including security of the site to ensure gates are secured to prevent unauthorised access.
- Support local crime prevention measures and assist law enforcement agencies, where appropriate, by providing evidence in connection with criminal investigations or legal proceedings.
- Reduce the risk of liability or false insurance claims.

The intended benefit is enhanced safety and reduced incidents at parish sites.

Step 3: Consultation process

Formal consultation with the public is not considered necessary at this stage. CCTV use in these settings is standard practice and generally expected by those using the facilities.

Public awareness and transparency are ensured through signage and published policy documents and individuals may raise concerns using Council contact details.

Internal consultation includes:

- Data Contact
- Deputy Clerk & Facilities Manager responsible for overseeing building and asset security
- Staff authorised to access and manage CCTV systems
- CCTV Policy Holder

The CCTV Policy, procedure and DPIA are subject to review and approval by Council.

Where necessary, Council may seek external expertise particularly where:

- Systems expand significantly
- New technologies are introduced such as facial recognition
- Public concerns or complaints are raised

Step 4: Assess necessity and proportionality

The use of CCTV is considered necessary to achieve the Council's aims identified in Step 2, particularly in unattended areas such as car parks and pavilions.

While alternative measures including lighting, signage, locks and inspections are in place these methods alone are not considered to offer the same level of deterrence, evidential value or coverage, especially outside staffed hours. CCTV is therefore considered as a complementary solution.

LPR functionality is used to support the identification of vehicles involved in incidents in car park areas, where visual footage alone may be insufficient.

In circumstances where there are concerns regarding whether gates or access points have been secured, limited review of CCTV footage may be necessary to verify site security. This is considered proportionate as it is undertaken only in response to specific issues and is not used for routine monitoring of individuals.

The system is proportionate because coverage is limited to key risk areas, camera positioning avoids private property and footage is retained only for a defined period.

Data minimisation is achieved through restricted coverage. Individuals are informed via signage and can exercise their rights through established procedures. There are no international data transfers.

The lawful basis for processing under the UK GDPR is:

- Article 6(1)(e) – Processing is necessary for the performance of a task carried out in the public interest or in the exercise of official authority.

Step 5: Identify and assess risks

Risk	Likelihood	Severity	Overall Risk
Unauthorised access to CCTV or LPR data	Possible	Significant	Medium
Individuals unaware of recording	Possible	Minimal	Low

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Camera Overreach – capturing unintended areas	Remote	Significant	Low
Function creep – use of CCTV/LPR for purposes beyond original intent	Possible	Significant	Medium
Misuse or inappropriate searching of LPR data	Possible	Significant	Medium
Increased identifiability of individuals through linkage of vehicle registration data	Possible	Significant	Medium

Step 6: Identify Measures to Reduce Risk

Risk	Control Measures
Unauthorised access	Password protection, restricted access by authorised personnel only, access logs maintained, encrypted data.
Lack of awareness	Clear signage.
Over-collection of data	Careful camera positioning, periodic review.
Function creep	Policy restriction on use, incident-based access only.
Misuse of searchable vehicle data	Limited access and strict purpose use. The Council does not track or profile vehicles.
Increased identifiability	The system is not linked to any central database.

Step 7: Sign off

Approval Date:	June 2026	Approval Route:	Council
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