

FITZHEAD PARISH COUNCIL

13 May 2025

Members of Fitzhead Parish Council, you are hereby summoned to a meeting to be held at the rise of the Annual Parish Meeting on **Wednesday 21 May 2025** in the Tithe Barn to transact the business on this agenda. If you are not able to attend, please advise the Clerk.

Andrea Johnson
Clerk to the Council

AGENDA

Pre-meeting Public Question Time

There will be a period of public participation, and members of the press and public are invited to address the Council. The press and public are not permitted to take part in the Council meeting. However, at the Chairman's discretion the meeting may be suspended occasionally to receive public comments and questions.

1. **Election of Chairman and receipt of the Chairman's Declaration of Acceptance of Office**
2. **To note apologies for absence and approve reason, where appropriate.**
3. **Declarations of Interest/Dispensations.**
4. **To sign as a correct record the minutes of the meeting held on 12 February 2025.**
5. **Matters arising from the meeting held on 12 February 2025**
 - a. To receive a verbal update on the re-pointing of the Pumphouse and repair of the roof
 - b. To receive a verbal update on the removal of the brambles growing on the verge near the Tithe Barn
6. **To receive a verbal update from the Tithe Barn Management Committee and agree any actions.**
7. **Play Area**
 - a. To receive a verbal update on the weekly inspection of the play area.
 - b. To note the Annual Inspection Report for the Play Area and agree any actions if required.
 - c. To appoint the Play Inspection Company to carry out the 2025 inspection at a cost of £94.95
8. **To receive a verbal update on highway matters and agree any actions.**
9. **To receive a verbal update on rights of way and agree any actions.**
10. **Local Government and Policing:** To receive and note the verbal report from the Somerset Councillor
11. **Finance.**
 - a. To note the Bank Reconciliation at 30 April 2025 and agree that a councillor should sign
 - b. To note expenditure against budget at 30 April 2025
 - c. To verify the payments made since the last meeting:

Tithe Barn - hire	February meeting	£20.00
Robin Branfield	Apple Tree pruning	£240.00
Ionis	Domain registration	£12.00
Lloyds Bank	Bank charges	£8.50

- d. To resolve to pay the listed payments totalling £1538.66

Clerk Salary	March – May 2025	569.92
HMRC	PAYE	142.40
Community Heartbeat	Defibrillator support	162.00
SALC	Annual membership fee	120.41
Jill Larcombe	Internal Audit fee	50.00
Arthur J Gallagher Insurance Brokers Limited	Annual Insurance Premium	493.93

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- e. To approve the Year End Accounts 2024/25.
- f. To receive the report from the Internal Auditor.
- g. To resolve to complete a Certificate of Exemption for submission to the External Auditor due to being under the £25,000 threshold
- h. To consider the questions on the Annual Governance Statement and respond accordingly.
- i. To consider and agree the Audit Accounting Statement figures.

- 12. **Digital compliance:** to note the SAPPP requirements for domain, email addresses and website and agree any actions
- 13. **Laptop:** to authorise the clerk to purchase a new laptop up to the budgeted amount.
- 14. **Magazine:** to agree any content for the Milverton & Fitzhead Magazine
- 15. **Matters for information only**
- 16. **Next meeting:** To agree a date

FITZHEAD PARISH COUNCIL

Parish Council Meeting held on 12 February 2025 at the Tithe Barn, Fitzhead commencing at 7.15 pm.

MINUTES

Present: Cllr. Chris Summers (Chair), Cllr. Alison Kent, Cllr. Ian Coombes, & Cllr. Martin Irish

In Attendance: Andrea Johnson (Clerk) & Cllr. Dave Mansell (Somerset Council). No members of the public

Absent: Cllr W Jonas

Public Speaking Time: No members of the public were present

25/0043 **To note apologies for absence and approve reason, where appropriate**
None

25/0044 **Declarations of Interest/Dispensations.**
Cllr. Summers **noted** that he had a financial interest in the payment authorised at the November meeting for hedge and ditch cutting, which on the schedule for payment.

25/0045 **Minutes of Previous Meeting**
The minutes of the meeting held on 27 November 2024 were approved and signed as a correct record by the Chairman.

25/0046 **Matters Arising from the meeting on 27 November 2024**

25/0046.1 It was **noted** that nothing had been received from the contractor approached about the repointing of the Pumphouse and repair of the roof. **Action:** Cllr Summers will source alternative quotes.

25/0046.2 It was **noted** that the verges around the Tithe Barn up to the walls are owned by Somerset Council. If the Parish Council wishes to apply materials to allow hard standing for vehicles, it must have written permission from Somerset Council. The only alternative is to commission the work through Somerset Council's Enhanced Highways Maintenance Scheme. It was unanimously **resolved** that initially the Parish Council would arrange for the brambles growing on the verges to be cut back.

25/0046.3 It was **noted** that the Clerk has been added to the bank accounts as a signatory to facilitate online banking. The current cheque signing mandate had been replicated, with two signatories required for payments.

25/0047 **Tithe Barn Management Committee**

The Councillors noted the latest minutes and accounts from the Tithe Barn Management Committee. Booking and revenue have increased. Cllr Coombes outlined future planned improvements and events. Councillors expressed their appreciation of all the hard work Cllr Coombes does on behalf of the Tithe Barn Management Committee.

25/0048 **Play Area, Defibrillator and Pump House**

There were no matters to note from the weekly inspection reports since the previous meeting.

25/0049 **Highway matters and Rights of Way**

It was **noted** that the restrictions applying to work on the highway do not apply to work on hedges and ditches.

Three issues with rights of way had been reported to Somerset Council as follows:

- WG5/1 Manor House Farm. As discussed at the previous meeting in November 2024 the footpath was obstructed with deep mud and slurry due to livestock feeding and agricultural vehicles. Reported 25 November 2024.

Initialled.....

FITZHEAD PARISH COUNCIL

- WG7/31 Dean Farm. The footpath has been obstructed by a new wire fence and homemade stile has been placed off the definitive path. Reported 10 February 2025
- WG5/5 Pond Close (Halse). The outlet pipe from Eastern Pond is blocked causing water to overflow onto the footpath.

25/0050 Local Government

Cllr. Mansell (Somerset Council) provided an update on the current restructure and financial position at Somerset Council. The deadline for setting a balanced budget is 11 March.

Somerset Council had cleared and jetted the gullies in Fitzhead around Washers Farm, Knights Farm and Half Yard and were currently planning to do so every 2 years. Examples of any gullies which had not been cleared and/or jetted should be sent to Cllr Mansell. Cllr Summers confirmed that no jetting had taken place in Higher Fitzhead on Halse Road, beyond Hills Cottages.

The ditches alongside Church Road were still to be ploughed, this was scheduled for March but is now more likely to be in the summer. The contractors have no means to dispose of the waste soil. It was noted that if the Parish Council can be advised in advance of the dates of the work, councillors may be able to arrange for the soil to be removed.

25/0051 Finance.

25/0051.1 The Bank Reconciliation Statement at 31 January 2025 was noted.

25/0051.2 It was noted that a precept of £14580 has been claimed.

25/0051.3 It was unanimously **resolved** to appoint Jill Larcombe as internal auditor

25/0051.4 The income and expenditure v budget report was noted.

25/0051.4 It was unanimously **resolved** (with Cllr Summers abstaining) to pay the following payments totalling ££1831.36

Tithe Barn - hire	November	20.00
Clerk expenses		14.36
Clerk Salary		560.00
HMRC - PAYE		140.20
SLCC	Membership fee	19.00
C Summers	Hedge trimming and ditch clearance	945.00
E Bool	Donation	25.00
Play Inspection Company	Annual Inspection	108.30

25/0052 Somerset Rivers Authority grant funding

The availability of the Somerset Rivers Authority grant funding was noted. The problems with run off from the fields was noted, but it was felt there was no obvious solution, although it could be alleviated by judicious use of farming practices.

25/0053 Governance

It was unanimously resolved to adopt the statement of internal controls, asset register and risk register.

Initialed.....

FITZHEAD PARISH COUNCIL

25/0054 Local Plan call for sites

It was **noted** that opportunities for development in Fitzhead are limited by the lack of infrastructure, particularly the ability of the road network to cope with increased traffic. There will be an opportunity for the Parish Council to provide input later in the plan development process.

25/0055 Milverton & Fitzhead Magazine

It was **unanimously** resolved that as Cllr Jonas was on the editorial board for the magazine, she should include pertinent items from the minutes of the Parish Council meetings in the magazine.

25/0056 Matters for information only

None

25/0057 Next quarterly meeting

It was agreed to hold the next Parish Council Meeting on 21 May 2025, proceeded by the Annual Parish Meeting at 6.45pm.

25/0058 It was unanimously resolved to exclude the Press and Public from the remainder of the meeting due to personnel sensitivity.

25/0059 Clerk's salary

The Clerk's salary was reviewed and it was unanimously **resolved** to move the Clerk to SCP 14.

There being no further business the meeting closed at 9 pm.

Signed as a true and correct record by Cllr. Summers.....

Dated 21 May 2025.

Initialled.....

SUMMARY OF PLAYGROUND INSPECTION FINDINGS

Equipment	Risk	Finding	Suggested Action
General Site	Low	There are a number of molehills within the area - may present unforeseen hazards for users.	Remove moles by appropriate means, reinstate surfaces to level and maintain the area
	Very Low	Signage shall include the site name / address	Signage including the site address, contact information for maintenance issues and emergency contact details to be provided
Self closing gate	Low	The paintwork has been damaged or worn exposing the metal underneath which is rusting / corroding.	Treat affected areas and repaint
		The gate is not operating correctly.	Take effective action to ensure the gate closes between 4 and 8 seconds
		The timber hanging post and slam post have rotted	Replace all affected timbers
Gate	Low	There are openings that are less than 12mm that could trap or crush fingers	Provide a 12mm gap throughout full range of motion at both sides of gate
		There is or are fixings missing on the item	Replace all missing fixings
		There are areas or parts of the timber post on the structure that have rotted	Replace all affected timbers
Fence	Low	There are areas or parts of the timber on the structure that have rotted and snapped at ground level	Replace all affected timbers
Wall	Low	The adjacent foliage is overhanging	Cut back and maintain
Bench	Low	Algae or moss on the surface	Clean and treat appropriately
Stepping Stones	Low	Algae or moss on the surface	Clean and treat appropriately
Cradle swings	Low	The adjacent foliage is overhanging	Cut back and maintain
		The connecting links are in excess of 8.6mm and less than 12mm and fail the requirements of BS EN 1176 Part 1	Monitor use and replace with compliant links at the next maintenance cycle
		Algae or moss on the surface	Clean and treat appropriately
Swings	Low	The timber has a number of splits/shakes or air cracks and this may affect the stability or allow water ingress which will accelerate the rotting process	Monitor to ensure the splits do not cross through fixing points of the structure and/or cause any instability

Equipment	Risk	Finding	Suggested Action
Spinning Pole	Low	The grass mats are silted up, the soil is compacted and the area will become very slippery when the soil is wet.	Reinstate as required
Chain Traverse	Low	The chain links are worn and require renewing	Replace worn chains
		Algae or moss on the surface	Clean and treat appropriately
		The connecting lugs are worn	Replace lugs or all affected components
		Timber has a number of splits/shakes or air cracks and this may affect the stability or allow water ingress which will accelerate the rotting process	Monitor to ensure the splits do not cross through fixing points of the structure and/or cause any instability
		There is/are bolt cap covers missing or damaged	Replace missing or damaged bolt cap covers
		There is/are finger entrapment/s in the post and the item fails to meet the requirements of BS EN 1176 Part 1 4.2.7.6	Remove entrapment
		The fixings have corroded	Replace all corroded fixings
Spring Horse	Low	The area around the item has eroded and may become slippery	Reinstate eroded area
	Low	The paintwork on the spring has been damaged or worn exposing the metal underneath which is rusting.	Treat rusting components and repaint
	Low	The end of handgrips and/or footrests fail to meet the requirements of BS EN 1176 Part 6	Monitor - No remedial work recommended
Monkey Bars	Low	The tree canopy overhangs the equipment and is less than 2.0m away	Lift tree canopy to ensure a minimum clearance of 2.0m from the equipment
Multi Play	Low	The height of the slide runout does not meet the requirements of BS EN 1176	Monitor - No remedial work recommended
	Low	There is/are bolt cap covers missing or damaged on the item	Replace missing or damaged bolt cap covers

Fitzhead Parish Council – Quarterly Bank Reconciliation

Balance - 31 March 2025		£	Balance - 30 April 2025	
Current a/c Balance		1,747.03	Current a/c Balance	5310.78
Deposit a/c Balance		14,382.53	Deposit a/c Balance	25394.35
Total		<u>16,129.56</u>	Total	<u>30,705.13</u>
Plus receipts	Bank Interest	11.82	Plus unpresented receipts	0
	Precept	14,580.00		
		<u>14,591.82</u>		
Less cheques/DD	Ionis domain	12.00	Less unpresented cheques/DD	0
	Service charge	4.25		
		<u>16.25</u>		
Balance		<u>30,705.13</u>	Balance	<u>30,705.13</u>
Earmarked Funds:				
Tithe Barn refurbishment		£3,000		
New play equipment		£4,500		

Fitzhead Parish Council
Budget vs Precept for 2025/2026

Expenditure	2024/2025 Actual	Budget 2025/2026	Expenditure to Date
Administration			
Clerk salary	2389.92	2,700.00	0.00
PAYE	561.24	500.00	0.00
Clerk Expenses	39.89	100.00	0.00
Hall hire	95.00	150.00	0.00
Payroll Supplier	100.00	150.00	0.00
Sub total	3186.05	3600.00	0.00
Asset Maintenance			
Play Area Annual Inspection	90.25	120.00	0.00
Repairs - noticeboard	0.00	40.00	0.00
Play Area Maintenance	880.00	910.00	0.00
Play Area Repairs	0.00	100.00	0.00
Microsoft Office Subscription	66.66	90.00	0.00
New website	0.00	0.00	0.00
Defibrillator - Annual Support	135.00	150.00	0.00
Pump House maintenance	72.00	230.00	0.00
New Laptop		600.00	
Bank charges	4.25		4.25
Sub total	1243.91	2,240.00	4.25
Training			
Clerk training	0.00	35.00	0.00
Councillor training	0.00	35.00	0.00
Sub total	0.00	70.00	0.00
Fees and Subscriptions			
ICO	35.00	40.00	0.00
SALC	118.28	80.00	0.00
Domain hosting	10.00	50.00	10.00
Insurance	491.47	500.00	0.00
Audit Fees	0.00	50.00	0.00
Sub total	654.75	720.00	10.00
Donations	574.86	1295.00	0.00
Community Infrastrure			
Hedges & Ditches	787.50	2000.00	0.00
Total Expenditure	6,447.07	9925.00	14.25
Earmarked reserves			
New play equipment	500.00	3,500.00	
Tithe Barn	3,000.00	3,000.00	
General Reserve		10,067.00	
Total Reserves	3500.00	16567.00	0.00
Income			
Precept	13,738.00	14580.00	14580.00
Bank interest	56.25		11.82
VAT refund	0.00		
Total income	13,794.25	14580.00	14,591.82

Fitzhead Parish Council – Year End Accounts Summary 2024 - 2025

Bank Accounts:

1 April 2024 Balances brought forward:

Current Account:	£ 4,004.22
Business Account:	4796.41
Less unrepresented cheques	0.00
Total:	<u>8,800.63</u>

Balances carried Forward 31 March 2025

Current account:	1,747.03
Business Account:	14,382.53
Plus unrepresented receipts	0.00
Less unrepresented cheques	0.00
Total	<u>16,129.56</u>

CASH BOOK

Income:

Precept 2024/2025	13,738.00
Bank interest for year	56.25
HMRC Vat Refund	509.87
Total Receipts	<u>14,304.12</u>

Expenditure

Tithe Barn Hire	95.00
Gallagher P.C. Insurance	491.47
Clerk's Wages	2,389.92
PAYE	561.24
Clerks Expenses	39.89
Audit Fees/Internal audit	0.00
Payroll supplier	100.00
Donations	574.86
SALC/CC for Somerset – subscription	118.28
Domain Name subscription	10.00
Defibrillator subscription	135.00
Microsoft Office subscription	66.66
ICO registration fee	35.00
Play Area Inspection	90.25
VAT	523.87
Play Area Maintenance	880.00
Play Area Repairs	£0.00
Hedges & Ditches	£787.50
Pump House Maintenance	£72.00
Bank charges	£4.25

Total Payments	<u>6,975.19</u>
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Opening balance	8,800.63
Income	14,304.12
Less payments	6,975.19
Total	<u>£16,129.56</u>

**Jill Larcombe
6 The Old School
Chapel Street
Tiverton
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Internal Audit Report for Fitzhead Parish Council

Financial Year 2024/25 End of Year Report

Internal Audit Test/s	
Internal control objective A. Appropriate accounting records have been properly kept throughout the year.	
Internal control objective B. The authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	
Internal control objective J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate creditors and debtors were properly recorded.	
Accounting basis	Receipts and payments
Standing Orders	Reviewed 09/08/23. Copy not provided but these are likely to have different tender thresholds than the Financial Regulations.
Financial Regulations	Reviewed 21/08/24. Model Financial Regulations have since been updated because of new procurement regulations.
Bank Interest gross and correct	Yes
Payments made are the correct amount	One payment is not for the correct amount. The payment made to the Clerk on 27.11.24 is for the gross amount of pay and not the net amount and has resulted in an overpayment. All payments have been checked against invoices, pay information, cash book and bank statements.
Payments approved and minuted	Payments approved and minuted.
Voucher or invoice supports payment	All payments are supported by an invoice or statement.
Payments - VAT correctly recorded	Correctly recorded in Cash Book
Cheque stubs initialled	Yes.

	The Council moved to online banking during 2024-25.
Cash Book up to date	Yes
S137 within limits and separately recorded	No S137 payments
VAT reclaimed properly	VAT 126 claim submitted in February 2025
Clerk's expenses reasonable	Yes. All expenses supported by documentation
Internal control objective C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage them.	
Risk Assessment review	Approved 12 th February 2025
Internal Controls Document	Approved 12 th February 2025.
Council Insured and insurance covers Council's needs.	Year 2 of three year agreement with Hiscox, through Gallagher ends 31.05.26.
Schedule reviewed.	Year 2, no changes required.
Fidelity guarantee adequate	Yes
Policies in place	Complaints Policy Grant Award Policy Freedom of Information Publication Scheme A Reserves Policy should be adopted.
Internal control objective D. The precept requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored and reserves were appropriate.	
Proper budgeting process	Yes. Budget discussed 04.01.24. Minute reference: 24/053.3
Precept properly set, agreed and minuted	Precept of £13,738 agreed at Council meeting held on 04.01.24. Minute reference: 24/053.4
Progress against the budget was regularly monitored.	Monitoring at every meeting.
Reserves were appropriate	Reserves include ear marked funds for Tithe Barn project and new play equipment and are appropriate.
Internal control objective E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	
Precept correctly received	Yes
VAT appropriately accounted for.	There is no need for the Council to be VAT registered and therefore does not charge VAT.
Internal control objective F. Petty cash payments were properly supported by receipts, all	

petty cash expenditure was approved and VAT appropriately accounted for.	
Petty Cash documented properly	No petty cash. Clerk makes expense claims.
Internal control objective G. Salaries to employees and allowances to members were paid in accordance with the authorities' approvals and PAYE and NI requirements were properly applied.	
Salaries to employees paid in accordance with Council approvals and PAYE and NI requirements were properly applied	PAYE and NI requirements have been properly applied.
Auto enrolment in place.	Annual salary below eligible amount
Clerk has an employment contract	Yes. Changes to the SCP at which the Clerk has been paid have been minuted.
Internal control objective H. Asset and investments registers were complete, accurate and properly maintained	
Assets register complete and up to date	Yes.
Internal control objective I. Periodic and year end bank reconciliations were properly carried out.	
Bank Reconciliations carried out	Quarterly bank reconciliations recorded in minutes. There is no evidence that these are checked by a councillor.
Internal control objective K. If the authority certified itself as exempt from a Limited assurance review in 2023/24, it met the Exemptions Criteria and correctly declared itself exempt	
Did the Council meet the criteria to declare itself exempt from a limited assurance review?	Receipts and payments both below £25,000 in 2023/24. Council correctly declared itself exempt.
Internal control objective L. The authority publishes information on a website/webpage, up to date at the time of the internal audit, in accordance with the transparency code for smaller authorities.	
a. all items of expenditure above £100. b. end of year accounts, c. internal audit report. d. Annual Governance Statement e. Annual Accounting Statements e. list of councillor or member responsibilities. f. the details of public land and building assets. g. Minutes, agendas and meeting papers of formal meetings.	All on website
Internal control objective M. The authority, during the previous year (2023-24) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit regulations (evidenced by the notice published on the website and/or authority	

approved minutes confirming the dates set).	
Is there evidence of Exercise of Public Rights in accordance with the requirements of the Accounts and Audit Regulations?	Notice of Exercise of Public Rights is on the website. Form correctly completed.
Internal control objective N. The authority has complied with the publication requirements for 2023/24 AGAR.	
Certificate of Exemption Annual Internal Audit Report Section 1 – Annual Governance Statement 2023/24 Section 2 – Accounting Statements 2023/24 Analysis of Variances Bank reconciliation Notice of the period for the exercise of public rights	All are published on the website
Other	No evidence provided that three quotes were obtained for hedge trimming and ditching. As these services were provided by a councillor it is important to be transparent and show that the Council is following its Financial Regulations

Jill Larcombe

Jill Larcombe
3rd May 2025

Annual Internal Audit Report 2024/25

EN Fitzhead Parish Council

ENTER PU <https://www.fitzheadparishcouncil.co.uk> ADDRESS

During the financial year ended 31 March 2025, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2024/25 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")	✓		
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2023/24 AGAR (see AGAR Page 1 Guidance Notes).	✓		

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

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

03/05/2025

DD/MM/YYYY

DD/MM/YYYY

Jill Larcombe

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

Jill Larcombe

Date

03/05/2025

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Certificate of Exemption – AGAR 2024/25 Form 2

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

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

FITZHEAD PARISH COUNCIL

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

Total annual gross income for the authority 2024/25:

£14,304 **OR AMOUNT £00,000**

Total annual gross expenditure for the authority 2024/25:

£6,975 **OR AMOUNT £00,000**

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

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

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

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

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

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

Signed by the Responsible Financial Officer

Date

SIGNATURE REQUIRED

21/05/2025

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

21/05/2025

Signed by Chair

Date

SIGNATURE REQUIRED

21/05/2025

as recorded in minute reference:

MINUTE REFERENCE

Generic email address of Authority

fitzheadpc@gmail.com **TY OWNED GENERIC EMAIL ADDRESS**

Telephone number

07903295584 **E NUMBER**

*Published web address

<https://www.fitzheadparishcouncil.co.uk/> **ILABLE WEBSITE/WEBPAGE ADDRESS**

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

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

FITZHEAD PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2025, that:

	Agreed		
	Yes	No	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			<i>has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.</i>

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

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

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

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

The authority website/webpage is up to date and the information required by the Transparency Code has been published.

Yes | No

✓

<https://www.fitzheadparishcouncil.co.uk/> AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2024/25 for

FITZHEAD PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	6,724	8,801	<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies	5,500	13,738	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	2,291	566	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	1,602	2,951	<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	4,412	4,024	<i>Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	8,801	16,130	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	8,801	16,130	<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>
9. Total fixed assets plus long term investments and assets	15,744	15,744	<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

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

I certify that for the year ended 31 March 2025 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

SIGNATURE REQUIRED

Date

12/05/2025

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

21/05/2025

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Explanation of variances – pro forma

Name of smaller authority:

FITZHEAD PARISH COUNCIL

County area (local councils and parish meetings only):

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

• variances of more than 15% between totals for individual boxes (except variances of less than £200);

• **New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;

	2023/24 £	2024/25 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	6,724	8,801				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	5,500	13,738	8,238	149.78%	YES		The Parish Council had previously received a Maintenance Grant from Somerset Council which was withdrawn in 2024/25. £1670 was claimed in the precept to replace this. £2,000 was included in the precept for the cost of cutting verges and hedges, work previously undertaken by Somerset Council. The general reserve was increased to cover 12 months costs in line with best practice requirements. The remainder was to cover cost increases by suppliers.
3 Total Other Receipts	2,291	566	-1,725	75.29%	YES		In 2023/24 the Parish Council received a £1670 Maintenance Grant from Somerset Council, £44 interest and £576 VAT return. In 2024/35 the Parish Council received £56 interest and £509 VAT refund.
4 Staff Costs	1,602	2,951	1,349	84.22%	YES		Increase in Clerk's salary following National Pay Award and contractual pay increases.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	4,112	4,024	-88	2.14%	NO		
7 Balances Carried Forward	8,801	16,130				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	8,801	16,130				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	15,744	15,744	0	0.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

FITZHEAD PARISH COUNCIL

Digital and data compliance

1. In November 2024, the Parish Council reviewed quotes to update the website for WAG2.2 compliance but decided to defer any decision, anticipating future requirements for a .gov.uk domain.
2. For the 2025-2026 financial year, the Smaller Authorities Proper Practices Panel (SAPPP) has introduced new requirements relating to digital and data compliance. These require immediate upgrades to the email system, website accessibility, and the introduction of an IT Policy to be able to give a positive response on the annual governance statement at the end of the year.

Changes required

3. Every parish council should have a **generic email account** hosted on an authority-owned domain - best practice is to use a .gov.uk domains for parish council emails and websites. Therefore, the parish council should transition from its current website and Gmail-based email system to an official domain-based website and email address.
4. Parish councils must have an **IT policy** requiring the use of **council-owned email accounts** for official business, including by councillors. These accounts ensure transparency, accountability, and accessibility for review, such as for subject access or freedom of information requests.
5. Parish councils with a .gov.uk domain must comply with WCAG 2.2 AA requirements. While they don't need to buy a new website if it poses a disproportionate burden, they must have an accessibility statement on their site. The statement should explain any unmet requirements, provide alternative document sources, and include a contact point.

Next steps

6. To date, the current website host has not charged for its services. However, the Parish Council has been advised that an annual hosting charge of £120 is to be introduced immediately. Furthermore, if the parish council wishes to remain with the current provider it will need to purchase a .gov.uk domain itself as well as arrange an email host as the current provider will not provide this.
7. Comparative quotes have been acquired from two local providers who host websites for other parish councillors, as outlined below. All fees are annual except for the initial website upgrade.

FITZHEAD PARISH COUNCIL

	Provider 1	Provider 2
Purchase of Gvt domain	PC to obtain	100.00
Emails for council & councillors	15 – 75.00 (depends on usage)	240.00
Website Hosting	50.00	120.00
Website upgrade	300 - 400 one-off fee	655 one-off fee

8. CloudNext IT is a leading independent UK hosting company focused on council, government, and education email and web hosting. They provide government domains for £60 annually, with hosting and email packages ranging from £50 to £99 a year, based on website needs. They also offer WordPress, the most popular type of website.

Recommendation

9. Councillors are requested to authorise the Clerk to discuss and purchase a .gov.uk domain (fitzheadparishcouncil.gov.uk), along with email and website hosting from CloudNext IT, if costs do not exceed those in paragraph 8. If costs are higher, the Clerk must consult with councillors again.