Barnton Parish Council

The Clerks Office
Barnton Cemetery
Hayes Drive
Barnton
CW8 4JX

Tel: 01606 784270
Web: www.barnton-pc.gov.uk

Finance Committee Meeting Pack 21-09-2026

Contents:

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Finance Committee Meeting

Members of the Finance Committee are summoned to attend a Finance Committee Meeting to be held on 21st September 2026 at 6pm in the Clerks Office, Barnton Cemetery, Barnton CW8 4JX

Finance Committee Members: Cllr Burgess (Vice Chair), Cllr Carter, Cllr D Devine, Cllr J Devine, Cllr Gray (Chair), Cllr Hooper

Clerk to the Committee: J O'Donoghue (RFO) Signed: Jo O'Donoghue (FSLCC) Dated:15/09/2026

Finance Committee Agenda

1 Apologies
To receive and accept apologies for absence

2 Declarations of Interest
To receive any declarations of interests from members in relation to items on this agenda

3 Public Forum
Barnton Parish Council will allow members of the public to address the Council on matters listed on the agenda, for a maximum of five minutes per person. Following their address, members of the public may take no further active part in the meeting.

4 Approve & Sign Minutes
To approve and sign the minutes from the Finance Committee Meeting held 15-06-2026 as an accurate record of the meeting.

5 Review of Accounting Records

a) To note that, following a review by the newly appointed Responsible Financial Officer of the accounting records for the period 1 April 2026 to date, a number of inaccuracies were identified arising from the previous application of formulae within the accounting software.

b) To note that the Responsible Financial Officer has reviewed the relevant transactions and accounting records, corrected the inaccuracies identified and brought the accounts fully up to date.

c) To note that, as an additional financial control, the Responsible Financial Officer will undertake a monthly reconciliation and review of the accounting records, including verification of the relevant software calculations and balances, with any discrepancies identified, investigated and corrected promptly.

6 Budget Review

To note the report provided by the RFO for the 1st quarter of 2026 (April to June).

7 Asset Register

To note that the Responsible Financial Officer is undertaking a review of the Council's Asset Register following the identification of inaccuracies in the asset figures reported for the 2025–2026 external audit. The review will include the reinstatement and correction of the relevant asset values to ensure that the Asset Register is accurate, complete and reconciles with the Council's accounting records and future AGAR reporting.

8 Insurance Review

To note that the RFO is reviewing the Council's insurance arrangements to ensure all assets are appropriately insured, including physical verification of assets and relevant Land Registry details, with the findings and any recommendations to be reported to the Finance Committee on completion.

9 Internal Controls

To note that the RFO is undertaking a review of the Council's internal controls to ensure they remain effective, appropriate and compliant with current financial and governance requirements, with any recommendations for improvement to be reported to the Finance Committee.

10 Finance Regulations

a) To note the report provided by the RFO.

b) To consider and approve the revised Barnton Parish Council Financial Regulations 2026, updated to reflect current legislation, the NALC Model Financial Regulations (2025) and the SAPPP Practitioners' Guide 2026/27, and to ensure the Council's financial controls and procedures remain current and appropriate.

11 Internal Audit 2026-2029

a) To note the report provided by the RFO.

b) To approve the recommendations provided in the report in relation to appointment of Internal Auditor.

12 Exercise of Public Rights

To note that the statutory period for the Exercise of Public Rights has now concluded and that no requests to inspect the Council's accounting records were received during this period.

13 External Audit (PFK Littlejohn)

a) To note that that an incorrect document has been published on the Council's website and that the External Auditor's Report and Certificate for 2025/26 has not been published as required. The RFO will take the necessary action to rectify this.

b) To note that the External Auditor has advised of a proposed "except for" qualification on AGAR Form 3, subject to final sign-off by the Engagement Lead, as Section 2 – Accounting Statements was not accurately completed prior to submission.

c) To note that transfers totalling £11,316 between the Council's own bank accounts were incorrectly included as receipts and payments within Section 2 – Accounting Statements, resulting in Boxes 3 and 6 being overstated.

d) To note that the External Auditor has advised that the corrected figures should be £56,719 for Box 3 and £89,230 for Box 6.

e) To note that the 2025/26 AGAR was incorrectly completed by the Council's outgoing Assistant Clerk at a time when the Council did not have a separately designated Responsible Financial Officer (RFO).

f) To note that the role of the independently appointed Internal Auditor is to undertake the required internal audit review and complete the Annual Internal Audit Report and does not include responsibility for preparing or completing Section 2 – Accounting Statements of the AGAR.

g) To note that the Council has subsequently appointed a designated Responsible Financial Officer, who will address the matters identified by the External Auditor and ensure that the External Auditor's recommendations and requirements are complied with.

h) To note that the RFO will review the accounting records, year-end procedures and associated internal controls and implement appropriate measures to ensure that future AGARs are accurately prepared, checked and presented to Council for approval prior to submission.

Recommendations to Full Council

i) To recommend to Full Council, at its meeting to be held on 21st September 2026, that page 5 of the 2025/26 AGAR (Section 2 – Accounting Statements) be amended and approved to show:

- Box 3 – Total Other Receipts: £56,719
- Box 6 – All Other Payments: £89,230

to correct the £11,316 discrepancy arising from transfers between the Council's own bank accounts having been incorrectly recorded as receipts and payments.

j) To recommend to Full Council that, following approval of the amended Section 2 – Accounting Statements, delegated authority be granted to the RFO to make the approved amendments and resubmit the corrected page 5 of the 2025/26 AGAR to PKF Littlejohn LLP on behalf of the Council.

14 Date of next meeting

To note that the next quarterly meeting will take place on a date to be agreed.

15 Close of Meeting

To note close of meeting

Barnton Parish Council

Minutes

Finance Committee Meeting
MONDAY 15th June 2026
Time; 6.00pm
Venue; Clerks Office, Barnton Cemetery, Hayes Drive, CW8 4JX

Attendance;

1. Cllr Gray (Chair)
2. Cllr Burgess(Vice Chair)
3. Cllr D Devine
4. Cllr Hooper

1 Apologies
FINANCE1.1/06/26
NOTED;
Apologies for absence were received and accepted from Cllr J Devine

2 Declarations of Interest
FINANCE2.1/06/26
NOTED;
Declarations of interests were received from Cllrs Hooper, Devine, Burgess, Gray

3. Public Forum
FINANCE3.1/06/26
NOTED; No members of the public in attendance

4 Approve & Sign Minutes
FINANCE4.1/06/26
RESOLVED;
It was proposed, seconded and agreed to approve the minutes of the last meeting of 20th April 2026.
1 abstention.

5. Finance
FINANCE5.1/06/26
RESOLVED;
It was proposed, seconded and all agreed to approve the payment schedule for May 2026

FINANCE5.2/06/26
RESOLVED;
It was proposed, seconded and all agreed to approve the latest bank reconciliations at 31st May 2026
FINANCE5.3/06/26
RESOLVED;
It was proposed, seconded and all agreed to approve the payment of £424.83 to CW&C as Barnton Parish Councils contribution to new signage at Oakwood Lane (leading to Oakwood Close & Blackcroft Avenue)
FINANCE5.4/06/26
RESOLVED;
It was proposed, seconded and all agreed to approve the payment of £250.00 to J. O'Donoghue in respect of Internal Audit services

6 Date of next meeting
FINANCE6.1/06/26
NOTED;
It was noted that the next quarterly meeting will take place on 21st September 2026.

7 Close of Meeting
FINANCE7.1/06/26
NOTED; Cllr Gray closed the meeting at 18.21

AGENDA ITEM: 6

Jo O'Donoghue (FSLCC)
Responsible Financial Officer

Barnton Parish Council
The Clerks Office
Barnton Cemetery
Hayes Drive
Barnton
CW8 4JX

Tel: 01606 784270
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Web: www.barnton-pc.gov.uk

Budget Monitoring Report – 1 April to 30 June 2026

Purpose of Report

To provide Council with a budget monitoring position for the first quarter of the 2026/27 financial year, covering the period 1 April 2026 to 30 June 2026.

1. Overall Position

The Council's approved expenditure budget for 2026/27 is £237,317.99.

Net expenditure recorded for the period to 30 June 2026 was £56,241.53, representing approximately 23.7% of the annual expenditure budget. As the reporting period represents 25% of the financial year, overall expenditure is broadly in line with the expected profile.

Budgeted income for the year is £200,248, including the annual precept of £155,713.

Income allocated against the budget headings to 30 June 2026 was £171,479.31. This includes receipt of the full annual precept of £155,713 and £10,735.78 VAT recovered.

2. Income

The principal income recorded during the first quarter was:

Budget Heading	Annual Budget	Income to 30/06/26
Precept	£155,713.00	£155,713.00
Burial Fees	£30,000.00	£4,566.00
Allotments	£1,235.00	£195.00
Interest	£1,300.00	£234.74
Miscellaneous	£3,000.00	£34.79

Budget Heading	Annual Budget	Income to 30/06/26
VAT Recovered	£8,000.00	£10,735.78
Total	**£200,248.00**	**£171,479.31**

The apparent high percentage of annual income received is primarily due to receipt of the **whole annual precept** and the VAT recovery and should therefore not be regarded as representative of recurring income throughout the year.

Burial fee income of £4,566 represents approximately 15.2% of the annual £30,000 budget and should continue to be monitored.

3. Expenditure

Total net expenditure to 30 June 2026 was £56,241.53.

The more significant areas of expenditure during the quarter include:

Budget Heading	Annual Budget	Spent to 30/06/26	% Used
Clerk Salary	£33,000.00	£7,482.05	22.7%
Assistant Clerk Salary	£16,000.00	£3,744.78	23.4%
LGPS Pension	£18,500.00	£3,768.84	20.4%
PAYE/NI	£15,000.00	£4,046.46	27.0%
Elections	£11,600.00	£6,881.65	59.3%
Parks Maintenance & Cemetery Grounds	£37,000.00	£14,180.32	38.3%
Grounds Equipment	£7,320.00	£5,541.02	75.7%
Grants	£3,000.00	£2,750.00	91.7%
Office Equipment	£4,000.00	£760.41	19.0%
Additional Maintenance	£3,000.00	£1,077.83	35.9%

4. Areas Requiring Monitoring

Although overall expenditure remains within the expected first-quarter position, some individual budget headings have incurred a relatively high proportion of their annual allocation.

Grounds Equipment expenditure of £5,541.02 represents approximately 75.7% of the £7,320 annual budget, leaving £1,778.98 available for the remainder of the year.

Grants expenditure of £2,750 represents approximately 91.7% of the £3,000 annual allocation, leaving only £250 available.

Parks Maintenance & Cemetery Grounds expenditure of £14,180.32 represents approximately 38.3% of the annual £37,000 budget. This is ahead of a straight-line quarterly profile and should continue to be monitored.

Elections expenditure is £6,881.65 against an annual budget of £11,600. Election expenditure is not necessarily incurred evenly throughout the year and therefore should be considered against known election liabilities rather than a simple quarterly profile.

The Amazon subscription expenditure is £114 against an annual budget of £95, resulting in an existing £19 budget overspend.

5. Budget Position

At 30 June 2026, overall expenditure of £56,241.53 represents 23.7% of the annual expenditure budget, which is slightly below the 25% point in the financial year.

The overall first-quarter position is therefore satisfactory. However, individual budget headings should not be assessed solely against a straight-line quarterly profile because expenditure such as elections, subscriptions, grants, grounds maintenance and equipment purchases may be incurred unevenly during the year.

The RFO will continue to monitor expenditure against individual budget headings and report any actual or anticipated material variances to Council.

6. Recommendations

It is recommended that Council **notes**:

1. the budget monitoring position for the period 1 April to 30 June 2026;
2. income of £171,479.31 recorded against budget headings during the period;
3. net expenditure of £56,241.53, representing 23.7% of the annual expenditure budget of £237,317.99;
4. that overall expenditure remains broadly in line with the expected position at the end of the first quarter; and
5. the budget headings identified above for continued monitoring by the RFO, particularly Grounds Equipment, Grants, Parks Maintenance & Cemetery Grounds and Elections.

Suggested resolution: *That Council notes and accepts the Budget Monitoring Report for the period 1 April to 30 June 2026 and notes the budget headings identified by the RFO for continued monitoring.*

Report to Council: Revised Financial Regulations 2026/27

Report of: Responsible Financial Officer
Purpose: To consider and approve revised Financial Regulations for Barnton Parish Council.

1. Background

The Council's Financial Regulations are a key element of its system of financial governance and internal control. They set out the framework within which the Council manages its financial affairs, including budgeting, expenditure, procurement, banking, payments, income, audit, risk management and the responsibilities of Members and officers.

Following the recent appointment of the Responsible Financial Officer (RFO), the Council's existing Financial Regulations have been reviewed.

The RFO was previously the Council's independently appointed Internal Auditor and therefore has existing knowledge of the Council's financial procedures, systems of internal control and governance arrangements. Following appointment as RFO, the officer is no longer acting as the Council's Internal Auditor.

2. Review of Financial Regulations

As part of the review, the existing Financial Regulations have been updated using the **NALC Model Financial Regulations (England), dated 5 March 2025**, as the principal model framework.

Relevant provisions contained within the Financial Regulations of Frodsham Town Council have also been considered where these provide appropriate and practical financial controls which can be adapted for Barnton Parish Council.

The revised Regulations provide a more comprehensive and up-to-date framework covering, amongst other matters:

- responsibilities of the Council, RFO, Clerk, committees and individual Members;
- risk management and internal financial controls;
- preparation and monitoring of the annual budget and precept;
- procurement, quotations and tendering;
- authorisation of expenditure and payments;
- banking and electronic payments;
- payment of salaries and allowances;
- management of income, assets and insurance;

- internal and external audit requirements;
- payments to sole traders and self-employed suppliers; and
- VAT records and reclaim procedures.

The revised document also provides clearer separation between matters which are reserved to Full Council, those which may be exercised by a properly delegated committee and those which may be undertaken by the Clerk and/or RFO under delegated authority.

3. RFO Recommendation

Having reviewed the Council's existing arrangements, the RFO considers that adoption of the revised Financial Regulations will strengthen the Council's financial governance and provide clearer and more robust financial controls.

This recommendation is made both from the RFO's current professional assessment of the Council's requirements and with the benefit of the officer's previous experience as Barnton Parish Council's independently appointed Internal Auditor.

The revised Regulations should, once adopted, form the basis upon which the Council's financial procedures and internal controls are operated and should be reviewed periodically and following any significant change in legislation, statutory guidance, recommended sector practice or the Council's financial arrangements.

4. Approval

Financial Regulations are a core governance document of the Council. The revised Regulations should therefore be formally approved and adopted by **Full Council**.

The Finance Committee may consider the document and make a recommendation, but final adoption should be by resolution of Barnton Parish Council.

5. Recommendation

Council is recommended to RESOLVE that:

1. the report of the Responsible Financial Officer be noted;
2. the revised Barnton Parish Council Financial Regulations 2026/27, based upon the NALC Model Financial Regulations (England) dated 5 March 2025 and adapted to reflect the Council's operational requirements, be **approved and adopted with immediate effect**;
3. the revised Financial Regulations supersede the Council's previous Financial Regulations approved on 19 May 2025;
4. the adopted Financial Regulations be published on the Council's website; and

5. the Financial Regulations be reviewed at least annually, and earlier where required by changes in legislation, statutory guidance, sector guidance or the Council’s financial arrangements.

Responsible Financial Officer
Barnton Parish Council

BARNTON PARISH COUNCIL

Financial Regulations – Marked-up Changes for 2026

Based on the Financial Regulations approved 20 May 2024

Key: YELLOW = existing wording requiring amendment/replacement GREEN = proposed 2026 wording/addition

Clauses not reproduced below are not proposed for substantive amendment and remain subject only to removal of unresolved model brackets/options and consequential renumbering.

1. General

1.4 – Proper practices / Practitioners' Guide

Existing wording: 'Proper practices' means those set out in The Practitioners' Guide. Practitioners' Guide refers to the guide issued by the Joint Panel on Accountability and Governance (JPAG) and published by NALC in England.

Proposed 2026 wording: 'Proper practices' means the accounting and governance practices applicable to smaller authorities in England. 'Practitioners' Guide' means the current guide issued by the Smaller Authorities Proper Practices Panel (SAPPP) and applicable to the financial year concerned.

Reason: Updates the governance reference for the 2026/27 financial year.

1.5 – Responsible Financial Officer

Existing wording: The Responsible Financial Officer (RFO) holds a statutory office, appointed by the council. [The Clerk has been appointed as RFO and these regulations apply accordingly.]

Proposed 2026 wording: The Responsible Financial Officer (RFO) is appointed by the Council and is responsible for administering the Council's financial affairs, maintaining accounting records and control systems, advising on financial compliance and producing financial management information. Where the Clerk and RFO are different officers, they shall work together while retaining their respective statutory and delegated responsibilities.

Reason: Removes the unresolved model assumption that the Clerk is necessarily also the RFO and reflects Barnton's governance arrangements.

1.7 – Grants and financial commitments

Existing wording: The council shall determine and regularly review the bank mandate for all council bank accounts and authorise any grant or single commitment in excess of [£5,000].

Proposed 2026 wording: The Council shall determine and regularly review the bank mandate for all Council bank accounts and shall approve any grant or single financial commitment above £5,000 unless a different authority has been expressly delegated by resolution.

Reason: Removes model brackets and makes the local limit explicit.

2. Risk management and internal control

2.6 – Independent bank reconciliation check

Existing wording: At least [once in each quarter], and at each financial year end, a member other than the Chair {or a cheque signatory} shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this.

Proposed 2026 wording: At least once each quarter and at the financial year end, a councillor who is not the Chair and, where practicable, is not a bank signatory shall independently verify the reconciliations for all Council bank and investment accounts against the underlying bank evidence, sign and date the check, and report any exception to Council.

Reason: Removes unresolved model wording and strengthens the independent evidence trail.

New control following 2.7 – Supplier bank details

Proposed 2026 wording: Changes to suppliers' bank details shall be independently verified using a trusted contact route before any payment is made.

Reason: Strengthens fraud-prevention controls.

3. Accounts and audit

3.7–3.10 – Internal audit

Existing wording: The internal auditor shall be appointed by [the council] and shall carry out their work ... in accordance with proper practices specified in the Practitioners' Guide.

Proposed 2026 wording: The Council shall maintain an adequate and effective system of internal audit. The internal auditor shall be competent, independent of the Council's financial operations and free from actual or perceived conflicts of interest. The scope shall be proportionate to the Council's size, income, expenditure, risks and activities and shall support completion of the Annual Internal Audit Report within the AGAR.

Reason: Clarifies independence, competence and risk-based scope under current proper practices.

3.12 – Audit reports

Existing wording: The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.

Proposed 2026 wording: All correspondence and reports from the internal or external auditor shall be brought to the attention of Council without undue delay. Recommendations shall be considered, actioned where appropriate and tracked to completion.

Reason: Adds a clear requirement to follow up audit recommendations.

4. Budget and precept

4.2–4.7 – Budget preparation

Existing wording: The 2024 regulations contain a number of unresolved model options, including [the council], [October], [Chair of the Council or relevant committee], [receipts and payments/income and expenditure], [three financial years] and [the end of January].

Proposed 2026 wording: The RFO shall prepare a draft budget by November each year. The budget shall include estimated income and expenditure, known contractual commitments, staffing costs, inflationary pressures, asset-replacement needs and recommendations concerning reserves. Council shall approve the final budget and precept in sufficient time for submission to the billing authority by the required deadline.

Reason: Removes model alternatives and gives Barnton a clear budget-setting process.

4.10 – Budget monitoring

Existing wording: The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.

Proposed 2026 wording: The RFO shall provide regular budget monitoring reports showing actual income and expenditure against budget, material variances, movements in reserves and, where useful, a forecast year-end position.

Reason: Strengthens routine financial monitoring.

New – Virements and reserves

Proposed 2026 wording: Any virement between budget headings shall be approved by Council unless expressly delegated. The amount, source and destination budget shall be recorded in the minutes. Any addition to or withdrawal from an earmarked reserve shall be approved by Council and recorded in the reserves schedule.

Reason: Provides a clearer audit trail for changes to approved budgets and reserves.

5. Procurement

5.4 – Procurement legislation

Existing wording: For a contract ... where the estimated value will exceed the thresholds set by Parliament, the full requirements of The Public Contracts Regulations 2015 or any superseding legislation ("the Legislation") must be followed.

Proposed 2026 wording: Where a contract is within the scope of the Procurement Act 2023, the Procurement Regulations 2024 or any successor legislation, the Council shall comply with all statutory requirements and thresholds in force at the time.

Reason: Updates the statutory procurement framework.

5.6–5.10 – Local procurement thresholds

Existing wording: For contracts estimated to exceed [£60,000] including VAT ... For contracts greater than [£3,000] excluding VAT ... at least [3] fixed-price quotes; where the value is between [£500] and [£3,000] ... try to obtain 3 estimates; for smaller purchases, [the clerk] shall seek to achieve value for money.

Proposed 2026 wording: Up to £500 excluding VAT: demonstrate reasonable value for money. Over £500 and up to £3,000 excluding VAT: try to obtain three estimates. Over £3,000 excluding VAT: normally obtain at least three fixed-price written quotations. Where a formal tender process or statutory procurement procedure is required, the Council shall follow the applicable legislation and Appendix 1.

Reason: Removes model brackets and confirms Barnton's local procurement controls.

5.13 – Waiver of competition

Existing wording: When applications are made to waive this financial regulation ... the reason should be set out in a recommendation to the council {or relevant committee}. Avoidance of competition is not a valid reason.

Proposed 2026 wording: Where competition is waived, the reason and justification shall be documented and approved at the appropriate level. Avoidance of competition alone is not a valid reason.

Reason: Creates a clearer audit trail.

5.15 – Delegated expenditure

Existing wording: [the Clerk], under delegated authority, for any items below [£500] excluding VAT; the Clerk, in consultation with the Chair ... below [£2,000] excluding VAT; {committee provisions}; the council for all items over [£5,000].

Proposed 2026 wording: Clerk or RFO under delegated authority: below £500 excluding VAT within an approved budget. Clerk or RFO, in consultation with the Chair: below £2,000 excluding VAT within an approved budget. A duly delegated committee: only within its approved budget, Terms of Reference and any financial limit set by Council. Full Council: all purchases above £5,000 excluding VAT and any purchase not otherwise delegated.

Reason: Retains Barnton's existing core limits but removes model brackets and clarifies the authority.

5.16 – Individual councillor authority

Existing wording: No individual member, or informal group of members may issue an official order {unless instructed to do so in advance by a resolution of the council} or make any contract on behalf of the council.

Proposed 2026 wording: No individual councillor or informal group of councillors may instruct a contractor, place an order, commit Council expenditure or enter into a contract on behalf of the Council unless specifically authorised in advance by a resolution of Council.

Reason: Strengthens and clarifies the existing prohibition.

5.18 – Emergency expenditure

Existing wording: In cases of serious risk ... the clerk may authorise expenditure of up to [£2,000] excluding VAT ... The Clerk shall report such action to the Chair as soon as possible and to [the council] as soon as practicable thereafter.

Proposed 2026 wording: In cases of serious risk to the delivery of Council services or to public safety on Council premises or land, the Clerk or RFO may authorise necessary expenditure up to £2,000 excluding VAT. The Chair shall be informed as soon as practicable and the action, expenditure and reason shall be reported to the next Council meeting.

Reason: Retains the £2,000 limit while clarifying reporting and extending the provision to Council land.

5.20 – Purchase orders

Existing wording: An official order or letter shall be issued for all work, goods and services {above [£250] excluding VAT} unless a formal contract is to be prepared or an official order would be inappropriate.

Proposed 2026 wording: An official purchase order, written instruction or contract shall be issued for works, goods or services above £250 excluding VAT unless inappropriate because of the nature of the transaction. Orders and evidence of receipt or completion shall be retained.

Reason: Removes brackets and strengthens the audit trail.

6. Banking and payments

6.1 – Banking arrangements

Existing wording: The council has resolved to bank with [name bank]. The arrangements shall be reviewed [annually] for security and efficiency.

Proposed 2026 wording: The RFO shall recommend the Council's banking arrangements and bank mandate, which shall be approved by Full Council and reviewed at least annually for security, efficiency and resilience.

Reason: Removes an unresolved model placeholder and avoids hard-coding a bank into the regulations.

6.6–6.8 – Regular payments

Existing wording: The 2024 model contains optional wording allowing an annual schedule of regular payments and optional reporting provisions.

Proposed 2026 wording: At the beginning of each financial year, the RFO may present a schedule of regular contractual and statutory payments for annual approval, including payroll, HMRC, pensions, utilities, rates, rent, insurance and continuing contracts. Payments made under that authority shall be reported through the normal payment reporting process.

Reason: Turns the model option into a clear local procedure.

6.9 – Payments between meetings

Existing wording: The Clerk and RFO shall have delegated authority to authorise payments {only} in specified circumstances, including model bracketed limits and late-payment provisions.

Proposed 2026 wording: The Clerk/RFO may arrange payment without waiting for the next meeting where the underlying expenditure has already been properly authorised and delay would cause a late-payment charge, breach contractual terms or create operational risk. Such payments shall be reported to the next meeting.

Reason: Distinguishes authority to incur expenditure from authority to process an already-authorised payment.

7. Electronic payments

7.1 and 7.4–7.7 – Online payment controls

Existing wording: The 2024 regulations contain model placeholders including [the RFO], [a number of] councillors, [by email], [two] authorised signatories and [two councillors who are] authorised signatories.

Proposed 2026 wording: The RFO shall normally act as online banking administrator. The bank mandate shall identify authorised councillor signatories. A minimum of two people shall be involved in the payment process and two authorised councillors shall approve release wherever the banking system permits. The RFO shall set up payments after checking supporting evidence; approvers shall independently check payee, bank details, amount and supporting documentation. Evidence identifying the approvers shall be retained.

Reason: Localises the model wording and strengthens separation of duties.

7.12 – Supplier bank-detail changes

Existing wording: Account details for suppliers may only be changed upon written notification by the supplier verified by [two of] the Clerk and [the RFO] [a member].

Proposed 2026 wording: Supplier bank-detail changes shall be independently verified using a trusted contact route before the first payment to the amended account.

Reason: Removes model alternatives and provides a clearer anti-fraud control.

9. Payment cards

9.1 – Debit card limit

Existing wording: Any Debit Card issued for use will be specifically restricted to [the Clerk and the RFO] and ... a single transaction maximum value of [£500] unless authorised by council or finance committee.

Proposed 2026 wording: Any Council payment card shall be issued only following Council approval, held by an authorised officer and used solely for Council business. The default single-transaction limit shall be £500 excluding VAT unless Council approves a different limit.

Reason: Removes unresolved placeholders and clarifies card control.

10. Petty cash

10.1 – Petty cash

Existing wording: The 2024 document contains alternative/model wording about whether a cash float is maintained.

Proposed 2026 wording: The Council shall not operate a petty-cash float unless Full Council specifically resolves to introduce one and approves the amount, custodian and control arrangements. Minor out-of-pocket expenses shall normally be reimbursed through the expenses or payment process against appropriate evidence.

Reason: Provides a clear Barnton position.

13. Income and VAT

13.6 – VAT

Existing wording: The RFO shall ensure that any repayment claim under section 33 of the VAT Act 1994 shall be made {quarterly where the claim exceeds [£100] and} at least annually at the end of the financial year.

Proposed 2026 wording: The RFO shall ensure that VAT is correctly accounted for and that VAT126 claims or any other applicable VAT returns are submitted at appropriate intervals and reconciled to the accounting records. Supporting VAT invoices and evidence shall be retained in accordance with statutory requirements.

Reason: Strengthens the operational VAT procedure and removes the model bracketed threshold.

16. Assets, properties and estates

16.2–16.3 – Asset register

Existing wording: The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date ... The continued existence of tangible assets shown in the Register shall be verified at least annually.

Proposed 2026 wording: The RFO shall maintain an asset register containing the information required by proper practices. The register shall be reviewed at least annually, physical existence of material assets shall be verified and the register shall be reconciled to relevant insurance records.

Reason: Adds reconciliation between the asset register and insurance schedule.

17. Insurance

17.1 and 17.4 – Insurance review

Existing wording: The RFO shall keep a record of all insurances ... reviewing these annually ... Fidelity guarantee insurance shall cover the maximum risk exposure as determined [annually] by the council.

Proposed 2026 wording: Insurance cover and insured values shall be reviewed at least annually and following any material change in assets, services or risk. The Council shall maintain fidelity guarantee or equivalent employee-dishonesty cover at a level appropriate to the maximum funds at risk.

Reason: Removes model brackets and strengthens the annual review.

19. Suspension and revision

19.1 – Annual review

Existing wording: The council shall review these Financial Regulations [annually] and following any change of clerk or RFO.

Proposed 2026 wording: These Financial Regulations shall be reviewed at least annually and sooner where legislation, banking arrangements, staffing, audit findings or Council operations materially change. Any amendment shall be approved by Full Council and the adoption date and minute reference recorded.

Reason: Adds clear version-control and review triggers.

Appendix 1 – Tender process

Tender procedure

Existing wording: The 2024 appendix includes the placeholder: Standing Order [insert reference of the council's relevant standing order] and is based on the earlier procurement framework.

Proposed 2026 wording: The tender procedure shall be aligned with the Council's current Standing Orders and applicable procurement legislation. It shall set out the specification, closing date and submission method, secure receipt/opening, published evaluation criteria, award decision, statutory notices where required and retention of procurement records.

Reason: Removes the unresolved Standing Order placeholder and aligns tendering with the current procurement framework.

New appendices / controls

Appendix 2 – Sole traders and self-employed suppliers

Proposed 2026 wording: Add a proportionate procedure requiring supplier identification, appropriate consideration of employment status where relevant, an invoice or equivalent supporting record, independent verification of bank details and an auditable payment trail.

Reason: Addresses a control area not specifically documented in the 2024 regulations.

Appendix 3 – VAT procedure

Proposed 2026 wording: Add a written VAT procedure covering VAT coding, evidence, VAT126 claims, reconciliation to the accounting records and retention of supporting documents.

Reason: Documents the operational VAT control process.

Appendix 4 – Annual schedule of key financial controls

Proposed 2026 wording: Add an annual control schedule covering bank reconciliations, independent checks, budget monitoring, payment schedules, reserves, asset register, insurance, risk management, internal controls, internal audit, bank mandate, VAT and AGAR/public-rights requirements.

Reason: Provides Council and the RFO with a clear annual governance checklist.

Drafting note: This is a marked-up review copy showing the substantive areas proposed for amendment. Unchanged provisions of the 2024 Financial Regulations continue to apply in the clean 2026 draft, subject to removal of unresolved NALC model brackets/options and any consequential renumbering.

Section 2 – Accounting Statements 2025/26 for

Barnton Parish Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures **must** agree to underlying financial records.*
1. Balances brought forward	84,420	79,771	*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.*
2. (+) Precept or Rates and Levies	110,475	123,750	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	47,275	56,719	*Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.*
4. (-) Staff costs	92,318	94,981	*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.*
5. (-) Loan interest/capital repayments	0	0	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	70,081	89,230	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	79,771	53,394	*Total balances and reserves at the end of the year. **must** equal (1+2+3) - (4+5+6).*
8. Total value of cash and short term investments	79,771	53,394	*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.***
9. Total fixed assets plus long term investments and assets	514,440	541,010	*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.*
10. Total borrowings			*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?		✔	*For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.*

I certify that for the year ended 31 March 2026 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.

Jo O'Donoghue (FSLCC)

Date 15/09/2026

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED