



22th June 2026

Dear Sir/ Madam

You are hereby summoned to attend the Full Council Meeting to be held in the Brancaster Staithe and Burnham Deepdale Village Hall on Monday 29th June 2026, at 6.30pm for the purpose of transacting the business listed on the agenda below.

Brancaster Parish Council welcomes the public and press to its meetings. The public and press can address the Council during the Public session.

The law does not permit members of the public and press to take part in the debates.

Yours faithfully

Tom De Winton – Chair

Tel: 0781 2357740

Email: Clerk@brancaster-pc.gov.uk

AGENDA

01 Apologies for Absence

02 Declarations of Interest and requests for Dispensations

Localism Act 2011 Sec 31 & 33

If a member is not given a dispensation, they must withdraw from the meeting while the item is discussed. (Standing Orders Section 13)

03 Minutes of Previous Meetings

3.1 To **AGREE** and sign the minutes from the Full Council Meeting on the 6th June 2026.

04 Chairmans Report

This will be on July's meeting

05 Public Participation Time

Public Bodies(Admission to Meetings)Act 1960

The meeting will be adjourned for a period of 15 minutes to allow Members of the Public to speak.

To receive County and District Councillors reports and allow Councillors with prejudicial interests to speak.

Note that only items on this Agenda are to be discussed – for any other item/ subject please contact the Clerk in writing for submission at a future meeting.

06 MATTERS FROM PREVIOUS MEETINGS

To report on progress on items from previous meetings. No decisions may be taken.

This will be on July's meeting

07 Finance

- 7.1 To agree and sign the Annual Governance Statement 2025/2026. (Section 1).
- 7.2 To agree and sign the Accounting Statements 2025/2026. (Section 2).
- 7.3 To agree the explanation of variances and high reserves for the AGAR 2025/2026.
- 7.4 To consider and agree the Notice of Public Rights to Inspection of the Accounts.
- 7.5 To consider and agree the bank reconciliation for 2025/2026.
- 7.6 To consider and agree the Internal Auditors report for 2025/2026.
- 7.7 To consider and agree Councils Supporting Notes for 2025-2026

08 Date of Next Meeting

- 8.1 To confirm that the date of the next Meeting of the Council 7th July 2026.



MINUTES OF THE ANNUAL FULL COUNCIL MEETING HELD ON
TUESDAY 2ND JUNE 2026 AT BRANCASTER VILLAGE HALL

Present: Cllrs: T de Winton, A Dovey , W Gardiner, V Carpenter, T O'Sullivan,
S Ullswater, S Bocking and C Borthwick.

Members of Public: – 5

Proper Officer: D Joy

MINUTES

01 Apologies for Absence

Cllrs Bax and Osbourne – away

The motion was proposed,

Members **AGREED** Cllr Bax and Osborn's apologies for absence.

02 Declarations of Interest and requests for Dispensations

Localism Act 2011 Sec 31 & 33

If a member is not given a dispensation, they must withdraw from the meeting while the item is discussed. (Standing Orders Section 13)

Cllr Dovey declared an interest in item 8.4 and requested a dispensation to speak.

The motion was proposed,

Members **AGREED** to grant Cllr Dovey a dispensation to speak.

03 Minutes of Previous Meetings

3.1 To **AGREE** and sign the minutes from the Full Council Meeting on the 5th May 2026.

The motion was proposed,

Members **AGREED** the minutes from the Full Council Meeting on the 5th May 2026.

The Chair signed the minutes.

04 Chairmans Report

Cllr De Winton informed the meeting that sleepers had been placed in the staithe area to prevent people parking on the green. This has appeared to be successful.

05 Public Participation Time

Public Bodies(Admission to Meetings)Act 1960

The meeting will be adjourned for a period of 15 minutes to allow Members of the Public to speak.

To receive County and Borough Councillors reports and allow Councillors with prejudicial interests to speak.

Note that only items on this Agenda are to be discussed – for any other item/ subject please contact the Clerk in writing for submission at a future meeting.

The motion was proposed

Members **AGREED** to adjourn the meeting to allow all members of the public present to speak and receive County and Borough Councillors reports

Councillor De Winton gave his Borough report.

A member of the public spoke on Item 13.1

The motion was proposed,

Members **AGREED** to resume the meeting

06 MATTERS FROM PREVIOUS MEETINGS

To report on progress on items from previous meetings. No decisions may be taken.

The Clerk informed the meeting that this would show updates from the previous meetings, so members are aware of what tasks have been completed.

07 Committees

7.1 To consider and agree the Employment Committee Terms of Reference.

The motion was proposed,

Members **AGREED** the Employment Committee Terms of Reference with the following amendment:

To be gender neutral.

To amend section 2 to read.

“Four Councillors, with appropriate experience where possible, appointed annually at the Annual Meeting of the Council as voting members.

The quorum of the Committee shall be three Members.”

7.2 To appoint the members of the Employment Committee.

The motion was proposed,

Members **AGREED** for Cllrs Dovey, Carpenter, Osborn and O’Sullivan to sit on this committees due to their experience and skill set in this area.

7.3 To appoint the Chair and Vice Chair of the Employment Committee.

The motion was proposed,

Members **AGREED** the following:

Cllr Carpenter – Chair

Cllr Dovey – Vice -Chair

- 7.4 To consider and agree the Budget Working Group Terms of Reference.
The motion was proposed,
Members **AGREED** the Budget Working Group Terms of Reference.
- 7.5 To agree the Chair and Vice Chair of the Budget Working Group.
The motion was proposed,
Members **AGREED** the following:
Cllr Osborn – Chair
Cllr De Winton – Vice Chair
- 7.6 Update on working groups and to consider and agree any actions.
The motion was proposed,
Members **AGREED** to dissolve the working groups and finance and assets to be discussed at Full Council.
Should the Council in future deem it necessary to have Finance or Assets as a standing committee in the future Full Council will appoint them.

08 Finance

- 8.1 To consider and agree May's reconciliations of accounts.
The motion was proposed,
Members **AGREED** May's reconciliations of accounts.
- 8.2 To consider and agree June's payments.
The motion was proposed,
Members **AGREED** June's payments.
- 8.3 To consider and agree the asset register for 2025-2026.
The motion was proposed,
Members **AGREED** for Cllrs Gardiner and Borthwick to work with the Clerk on this and report back to Council.
- 8.4 Update on CIL funding and to consider and agree any actions.
The motion was proposed,
Members **AGREED** for Cllr Dovey to go ahead with the CIL application for the hard slipway repairs subject to receiving the funding and ensuring completion is by the end of June.
- 8.5 To consider and agree if to pay for the BCSC's insurance.
The motion was proposed,
Members **AGREED** to pay for the BCSC's insurance.

09 Planning Building and Environment.

- 9.1 Update on Restorative Justice and to consider and agree any actions.
The motion was proposed,
Members **AGREED** to continue with the suspension of works until clarification on insurance had been received from NALC and the Home Office.
- 9.2 To consider and agree the arrangements for the grass cutting for the Churches.
The motion was proposed,
Members **AGREED** to donate to Burnham Deepdale church the same amount as last year.

- 9.3 To consider and agree if to have a memorial bench in the village and the procedure for it.
The motion was proposed,
Members **AGREED** to no more benches in the village.
- 9.4 To consider and agree Council's response to:
26/00775/F
Single storey extension to dwelling and 3 new dormer windows to already partly converted loft space at
Town Farm Main Road Brancaster King's Lynn Norfolk PE31 8AP.
The motion was proposed,
Members **AGREED** to comment "no observations in favour or against the proposal".
- 9.5 Update on Councils decorative noticeboards and to consider and agree any actions.
The motion was proposed,
Members **AGREED** to the following:
To thank Cllr Bax for her work on this project.
For Cllrs Borthwick, Ullswater and Gardiner to form a working group with the remit of the following:
To put together a proposal for an informative board for Brancaster Village Hall. This needs to include a draft of the board and quotes. Then to report back to Council.
For Cllr Dovey to send the Clerk the draft for the sign at Brancaster Staithe, and for the Clerk to order 3 A2 signs and 1 A1 Sign to be concreted on posts.
- 9.6 To consider and agree to purchase grass seed for the matted areas at Brancaster Village Hall and Brancaster Staithe Village Green.
The motion was proposed,
Members **AGREED** for Cllr Dovey to organise 2 sacks of grass seed and sow as the weather allowed.
- 10 Policies, Documents and Communications.**
- 10.1 To review and agree Council's Standing Orders.
The motion was proposed,
Members **AGREED** Council's Standing Orders with the following amendments:
To be gender neutral.
- 10.2 To review and agree Council's Financial Regulations.
The motion was proposed,
Members **AGREED** Council's Financial Regulations with the following amendments:
To note the Clerk is the RFO
For the spending amounts to be the same as the Delegation of Authority Policy.

- 10.3 To review and agree Council's Code of Conduct.
The motion was proposed,
Members **AGREED** Council's Code of Conduct.
- 10.4 To review and agree Council's Scheme of Delegation.
The motion was proposed,
Members **AGREED** Council's Scheme of Delegation.
- 10.5 To review and agree Council's Complaints Policy.
The motion was proposed,
Members **AGREED** Council's Complaints Policy.
- 10.6 To review and agree Council's Freedom of Information Policy.
The motion was proposed,
Members **AGREED** Council's Freedom of Information Policy.
- 10.7 To review and agree Council's Grants Policy and procedures.
The motion was proposed,
Members **AGREED** Council's Grants Policy and procedures
- 10.8 To review and agree Council's Data Protection Policy.
The motion was proposed,
Members **AGREED** Council's Data Protection Policy.
- 10.9 To consider and agree changing over Council's email provider to Zimba.
The motion was proposed,
Members **AGREED** to changing over Council's email provider to Zimba.
- 10.10 To consider and agree the Employment Committee meeting dates.
The motion was proposed,
Members **AGREED** for the Clerk to work with the Employment Committee to finalise the dates for the Employment Committee meetings.
- 10.11 To consider and agree Council's representations on external bodies:
The motion was proposed,
Members **AGREED** the following:
Saxon Shore – Cllrs Bax and Carpenter
Brancaster Commons Committee – Cllrs Dovey and Ullswater
Barrow Commons Committee – Cllrs Bocking and Gardiner
Brancaster Staithe Village Green (The Hard) with NT & Hard Repairs Project with NT & BSSC – Cllr Dovey and De Winton
Brancaster Car Park Representatives – Cllrs Carpenter and Borthwick
Sea Defence Committee – Cllr Borthwick and Osborn
Brancaster Staithe Hard Group. – Cllrs Dovey and De Winton
Brancaster Village Hall – Cllr Ullswater
Brancaster Sports Club – Cllr Ullswater
Brancaster Allotments Association. – Cllr Gardiner
Burnham Deepdale Village Hall – Cllr Borthwick
- 10.12 Update on Council's emails and to consider and agree any actions.
See Item 10.9
- 10.13 To consider and agree a contact address for the Council.
The motion was proposed, Members **AGREED** for Cllr Ullswater to ask Brancaster Village Hall to have an external post box by the defib and for their address to be used as the official address for Council.

11 **To Report any other business.**

Note that this is to report matters for inclusion in a future agenda or matters which require no decision to be made by the Council.

To Report Matters:

- Cllr Dovey reported she had attended a very informative NALC AGM.
- Cllr Gardiner raised an issue with the allotment rent not being paid. Cllr Dovey would investigate this.
- Councillors asked about their allowances
The Clerk informed the meeting she would investigate this and report back.
- Cllr Borthwick requested printer ink and paper.
The Clerk requested the make of the ink, and she will order these items for her.
- Cllr Bocking queried the £100 donation re the Golf Club.
He had not received any response from the monitoring officer re the complaint made.
- Cllr De Winton updated the meeting on the yellow lines. That the now NCC have officers in place after the election this will now be actioned, and he would follow this through.
- Cllr Carpenter informed the meeting of the Burnham Deepdale Farm Open Day which was a success.
The White Ribbon Campaign Council supports.
- Cllr Borthwick passed on thanks to Council from Burnham Deepdale Village Hall for the donation for the heaters and they are looking into improving the heat efficiency further.
- Investigate indemnity clause(insurance) for Council.

For the next agenda.

Brancaster Playing field overflow tidying up hedge line, removal of the waste bin – September's agenda

Whole Councillor training from NALC.

Assistance to the village halls.

11.1. Delegation of Powers for:

Planning applications :

26/00406/F

26/00727/F

12. Exclusion of the Press and Public To resolve under the Public Bodies (Admission to Meetings) Act 1960 that the Press and Public be excluded due to items pertaining to employment and legal issues.

The motion was proposed,

Members **AGREED** the Exclusion of the Press and Public To resolve under the Public Bodies (Admission to Meetings) Act 1960 that the Press and Public be excluded due to items pertaining to employment and legal issues.

- 12.1 Update on the Sports Ground lease and arrangements and to consider and agree any actions.

The motion was proposed,

Members **AGREED** the following:

The Clerk to investigate the issues raised and report back to Council.

Cllr Gardiner will obtain the map missing from the lease.

- 12.2 To review councils' contracts and to consider and agree any actions.

The motion was proposed,

Members **AGREED** for the Clerk to work with Cllr Borthwick to put together a spreadsheet and report back to Council.

- 12.3 Update on Employment issues and to consider and agree any actions.

The motion was proposed,

Members **AGREED** for the Clerk to advertise the position on NALC, SLCC, and other outlets with a budget of £20.00

13 Date of Next Meeting

- 13.1 To confirm that the date of the next Meeting of the Council 7th July 2026.

MEETING CLOSED: 9:25pm

CHAIR: _____ DATE: _____

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

BRANCASTER 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 2026, 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 have assured 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
			✓
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.		✓	<i>has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.</i>

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

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

29/06/2026

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

ENTER PUBLICLY <https://brancaster-pc.gov.uk/> PAGE ADDRESS

Section 2 – Accounting Statements 2025/26 for

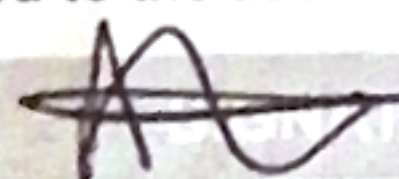
BRANCASTER PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	184,744	190,996	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	23,320	24,020	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	71,707	83,565	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	22,962	21,422	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	65,812	70,184	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	190,997	206,974	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	190,997	206,974	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	126,808	126,808	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	0	0	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.



SIGNATURE REQUIRED

Date

29/06/2026

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

18/06/2026

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:

BRANCASTER PARISH COUNCIL

County area (local councils and

NORFOLK

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;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2024/25 £	2025/26 £	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	184,744	190,996				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	23,320	24,020	700	3.00%	NO		
3 Total Other Receipts	71,707	83,565	11,858	16.54%	YES	CIL Income (see supporting notes)	
4 Staff Costs	22,692	21,423	-1,269	5.59%	NO	A donation from the Brancaster Golf Club eas increased by £20,000.00 on last year	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	65,812	70,184	4,372	6.64%	NO		
7 Balances Carried Forward	190,996	206,974				VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	
8 Total Cash and Short Term Investments	0	0			YES	VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	126,808	739	-126,069	99.42%	YES		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

Explanation for 'high' reserves

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:

	£	£	£
Earmarked reserves:			
Asset Maintenance	500		
IT/Computer	500		
CIL	-43349		
Locum Cover	1000		
SAM 2	500		
De fib pads	500		
Election Costs	500		
Allotments	6350		
Play Equipment	5000		
Biodiversity	1000		
Brancaster Staithe Village Green			
		-27499	
General reserve		0	
Total reserves (must agree to Box 7)			-27499



**CONFIRMATION OF THE DATES OF THE PERIOD FOR THE
EXERCISE OF PUBLIC RIGHTS**

Brancaster Parish Council

Norfolk

Announcement Date: 30th June 2026

On behalf of the smaller authority, I confirm that the dates set for the period for the exercise of public rights are as follows:

Commencing on: 1st July 2026

and ending on: 11th August 2026

Signed: Doreen Joy

Role: Responsible Financial Officer

Please contact the Clerk to make an appointment to view the accounts on clerk@brancaster-pc.gov.uk or 0781 235 7740

Bank reconciliation – pro forma

This reconciliation should include all bank and building society accounts, including short term investment accounts. It **must** : column headed “Year ending 31 March 20xx” in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are and payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered as r

Name of smaller authority:

BRANCASTER PARISH COUNCIL

County area (local councils and parish meetings only):

NORFOLK

Financial year ending 31 March 20xx

Prepared by (Name and Role):

D.JOY (Locum Clerk)

Date:

19.6.26

		£	£
Balance per bank statements as at 31/3/25:			
	OO391999	83,171.4	
	10187577	107,825.6	
	account 3		
	account 4		
[add more accounts if necessary]	account 5		
	account 6		
	account 7		
	account 8		
			190,997.0
Petty cash float (if applicable)			-
Less: any unpresented cheques as at 31/3/xx (enter these as negative numbers)			
	item 1		
	item 2		
	item 3		
	item 4		
[add more lines if necessary]	item 5		
	item 6		
	item 7		
	item 8		
			-
Add: any un-banked cash as at 31/3/xx			
			-
Net balances as at 31/3/26 (Box 8)			190,997.0

Brancaster Parish Council

Internal Audit Report Financial Year 2025/2026

Including explanatory notes for Annual Return
(where a no has been marked)

Prepared by Tina Cunnell BSc Hons CiLCA

09 June 26

Background

Brancaster is a parish council on the North Norfolk Coast which consists of three villages Brancaster, Brancaster Staithe and Burnham Deepdale within the district of the Borough Council of Kings Lynn & West Norfolk. The Council consists of 10 councillors and is currently administrated by a locum clerk

The council has a precept of £24,020 and provides and pays for the following services:

- Street lighting
- Grants

The council currently has an experienced locum clerk, following the departure of the previous clerk.

Clerk	Doreen Joy (Locum)
Chair	Cllr Tom de Winton
Total Receipts	£107,585.28
Total Payments	£91,607.35
Reserves	£206,974.92
Website	https://brancaster-pc.gov.uk
Clerks email	clerk@brancaster-pc.gov.uk

I have completed an internal audit of the accounts for Brancaster Parish Council for the year ending Mar 2026.

My findings are detailed below using the tests provided in the Governance and Accountability (England) 2021.

I would like to thank the Locum Clerk/RFO and Cllr Dovey for providing me with all the information required for the Internal Audit.

Internal Audit Tests

A. Appropriate accounting records have been properly kept throughout the financial year.
No
There are financial documents missing that mean a full picture of the in-year finances is not available for scrutiny and accounts were tracked on a spreadsheet. The financial reports expected to be presented to council such as bank reconciliations were not produced or presented to council. There is now an accounting software system Advantagededge in place, and the locum clerk is learning how to use it. I have seen the new processes for recording and producing reports for councillors now implemented which addresses some issues highlighted in this year's internal audit report.
B. This authority has complied with its financial regulation, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.
No
Financial Regulations have not been correctly reviewed or updated and so do not contain latest procurement guidelines. When tenders and quotes have been sought there is no

evidence of the process followed or how quotes were compared and scored leading to a lack of transparency in the decision making. I cannot evidence that all expenditure was approved prior to spend, for example a payment to an IT company was made but not previously approved in minutes, and not all payments and receipts (May & June) have been approved in the minutes. The pay scale increase also seems to have increased before the increase was actually approved.

C. The authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

No

There is no employment handbook for staff. Financial Risk Assessment has not been reviewed since 2024 and although many policies were adopted without review on the premise a review would take place throughout the year this never happened so all policies out of date, and without expected scrutiny leaving the council potentially vulnerable. Standing Orders and Financial Regulations have not been updated and are missing latest procurement information this should be done at least annually as should the publication scheme which is also out of date. No evidence of signed hard copy minutes for the year, but am assured they were signed in the meetings, however to date not available for inspection. S137 information not available, so cannot determine cap.

D. The Precept or rates requirement resulted from an adequate budgetary process, progress against the budget was monitored and reserves were appropriate.

No

There is no evidence in minutes or on website how budget was prepared for council. No reports throughout the year against budget and no presentation or evidence of the precept calculation or submission of precept request.

E. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.

Yes

F. Petty Cash payments were properly supported by receipts all petty cash expenditure was approved and VAT appropriately accounted for.

Brancaster do not operate petty cash system

G. Salaries to employees and allowances to members were paid in accordance with this authorities approval and PAYE and NI requirements were properly applied.

Yes

Pension re-declaration is not recorded

H. Asset and investment registers were complete and accurate and properly maintained.

No

No up-to-date asset register on website current one is 2024 and this must be reviewed and agreed each year.

I. Periodic bank account reconciliations were properly carried out during the year.

No

No evidence of bank reconciliations being presented to councillors until March when whole year was presented after back engineering of the accounts to complete year end. In preparation for new IYM in new bank account.

No evidence of internal controls in place.

J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.

No as there is no adequate audit trails as documents are missing

K. If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt
Not applicable
L. Verify that the Council has published, for the prior financial year, all the information as required by the Transparency Code as set out in Annex A of the code.
No
Key financial documents are missing from the website and members of public refer to documentation not being available such as agendas and supporting papers.
M. The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.
Yes
N. The authority complied with the publication requirements for the prior year AGAR.
Yes
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.
No, appropriate Assertion 10 policies not in place no evidence of website accessibility checks.

Summary

I am aware of the hard work that the locum clerk and members are doing to find the appropriate paperwork and figures and to bring the governance of the council to be fully compliant, but there are some concerning gaps in correct procedure and evidence of fiscal due diligence, which need to be addressed as a matter of urgency.

Looking back over the last few years it is noticeable that since Dec 2024 there has been a decline in the quality of governance of the council.

Since the taking on of the clerk role, initially by Cllr Dovey in February 26, and later supported by locum clerk, the correct procedures for minutes invoices and general governance started to be followed, and new processes are being implemented to address some of the following issues.

Recommendations

1. All policies must be reviewed and updated appropriately in particular Standing Orders and Financial Regulations as a priority.
2. Internal financial controls must be instigated
3. A process for producing tender and quote briefings, communications, comparisons and weighted marking must be implemented
4. Bank reconciliations to be presented to council on at least a quarterly basis (best practice monthly)
5. and signed by Chair/RFO
6. Information about in year management of budget to be reported in a timely fashion.
7. Logic and considerations for production of budget and calculation of precept to be presented to council and published on website.
8. Asset register to be produced, updated and put on website.

9. Locum to ensure council fulfilling requirements of Assertion 10
10. Council must publish all documents required in the Transparency Code Annex A.

Annual Internal Audit Report 2025/26

Brancaster Parish Council

ENTER PUBLIC ADDRESS <https://brancaster-pc.gov.uk/council/>

During the financial year ended 31 March 2026, 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 2025/26 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. Cash payments were properly supported by receipts, all 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 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 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 2025/26 AGAR period, were public rights in relation to the 2024-25 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 2024/25 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.		✓	
P. (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

10/06/2026

Tina Cunnell

Signature of person who carried out the internal audit



Date

10/06/2026

*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).

AGAR 2025-2026 SUPPORTING NOTES

Section 1 – Annual Governance Statement.

1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.

This has been ticked “NO” as the accounts have not been maintained in accordance with local governance.

Invoices, statements and robust records have not been kept correctly.

Council are now putting in place systems and procedures to ensure this is correct for the forthcoming years accounts.

This includes updating policies, having an accounts package and adopting best practice.

2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.

As above

3. We have assured 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.

As above

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.

Policies procedures and a compliance with risk management and insurance have not been in place.

Council are now implementing risk management, internal controls and insurance compliant systems.

6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.

This has been ticked “NO” as the accounts have not been maintained in accordance with local governance.

Invoices, statements and robust records have not been kept correctly.

Council are now putting in place systems and procedures to ensure this is correct for the forthcoming years accounts.

This includes updating policies, having an accounts package and adopting best practice.

BOX 9

Again due to the poor keeping of Councils accounts the asset register has not been maintained in the correct manner.

This is now in the process of being updated

EXPLANATION OF VARIANCES 2025-2026

Box 3 Receipts variance is greater than 15% on the previous year, therefore requiring an explanation for the increased difference of £11858.

The difference in income from 2024-2025 to 2025-2026 of £11858 cannot be explained 100% with accuracy due to the lack of financial accountability through the financial year of 2024-2025 v 2025-2026.

However, I have been informed that donations 2024-2025 was £48,570.21 and in 2025-2026 was £54,813.00 an increase of £6242.79 on last year

The £5,615.21 I cannot give an explanation for ,due to the lack of accounting during the last financial year.

GENERAL.

The accounts for the 2025–2026 financial year have not been maintained in a sufficiently up-to-date manner and have not received the level of attention required to ensure full compliance.

Over the past two months, a Councillor has undertaken significant work to bring the financial records into a more compliant and orderly state for 2026-2027. While substantial progress has been made, further work remains outstanding. The Council wishes to acknowledge and commend her commitment, diligence, and efforts in addressing these matters.

As Locum Clerk, I have prepared the accounts using the documentation and records that have been available to me. All necessary actions, as agreed by the Council, will be undertaken during the 2026–2027 financial year to ensure that financial management and reporting requirements are fully compliant.

Given the incomplete nature of the records available, I am unable to certify that the accounts are accurate and therefore cannot sign the accounts to that effect.