

# *Bergh Apton Parish Council*

## **STATEMENT OF INTERNAL CONTROLS Year Ending March 2026**

### **Standing Orders, Financial Regulations and Risk Assessments**

The Council has adopted Standing Orders and Financial Regulations based on the national model. The Standing Orders were last reviewed in July 2025 and are scheduled for review in July 2028. The Financial Regulations were last reviewed in July 2025 and the Council's Risk Assessments (including financial risk assessments) were also reviewed in July 2025

### **Safe and Efficient Arrangements to Safeguard Public Money**

All payments are authorised by Council meetings. Only written cheques are signed and they require two signatories. The Clerk does not sign cheques. Payments can also now be made Online requiring two authorisations whereby the Clerk sets up the payment to be made and the authorisation to send the payment is given by another Councillor who is in receipt of a card reader and authorisation card.

All receipts are received electronically. No petty cash floats are kept.

The Council has fidelity insurance of £25,000.

The Council does not have any debtors or handle any processes which are likely to generate debtors.

### **Employment**

The Council employs one member of staff (Parish Clerk). The Council is registered for PAYE and makes returns and payments directly to HMRC, if necessary. The Council has Employers Liability Insurance of £10,000,000.

### **VAT**

The Council is not VAT registered and makes regular (annual) returns under the VAT 126 scheme. The 2024-2025 claim was submitted on 28<sup>th</sup> February 2025 and payment received 27<sup>th</sup> March 2025. A VAT return may be made earlier than the 12 month period should the amount of VAT to be reclaimed exceed £250.00.

### **Fixed Assets and Equipment**

The Council maintains an asset register which includes purchase values and insurance values. These assets hold little risk.

### **Loans and Long Term Liabilities**

The Council has no loans or long term liabilities.

**Approved by Council: To be approved at the Parish Council Meeting on 3<sup>rd</sup> September 2025.**