

Bergh Apton Parish Council

STATEMENT OF INTERNAL CONTROLS Year Ending March 2027

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. In the interests of best practice it is now agreed that review of these Governance documents will take place annually.

Safe and Efficient Arrangements to Safeguard Public Money

All payments are authorised by Council meetings. Invoices are now paid by bacs online payments to save time and postage costs. The Clerk sets up the payment and an authorised Parish Councillor with a card reader and authorisation card deals with the dual authorisation to enable the payment to be made. In the event of a cheque being required they require two signatories. The Clerk does not sign cheques.

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 returns (usually annually) under the VAT 126 scheme. The main 2025-2026 Vat return was made in January 2026 and payment was received on the 29th January 2026 in the sum of £699.00. 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. Asset depreciation has to be taken into consideration.

Loans and Long Term Liabilities

The Council has no loans or long term liabilities.

To be approved at the AGM 6th May 2026

To be reviewed annually