



South Somerset District Council

ANNUAL GOVERNANCE STATEMENT 2020/21

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Annual Governance Statement 2020/21

Introduction

This is South Somerset District Council's Annual Governance Statement (AGS) for 2020/21. The Annual Governance Statement is required by Regulation 6(1)(b) of the Accounts and Audit (England) Regulations 2015.

The Council has responsibility for conducting, at least annually, a review of its governance framework including the effectiveness of the system of internal control. A review of the effectiveness is informed by senior managers within the Council who have responsibility for the development and maintenance of the governance environment, and also by the work of the internal auditors and external auditors. The Senior Leadership Team, comprising the Chief Executive, Directors, Section 151 Officer and Monitoring Officer, reviewed the draft 2020/21 Statement in October 2019 and April 2020. The review was also supported by the Council's Chief Internal Auditor.

The Council publishes the Annual Governance Statement on its website alongside the annual Statement of Accounts.

The Executive approved an updated Financial Strategy in August 2020, which included the savings target approved in August 2019 of £2m per year by 2022/23 – adding to £5.5m of savings delivered since 2017. Increasing our income through generation and commercial investment remain key to our strategy, responding to the financial challenges and ensuring our services are sustainable and affordable for the foreseeable future. Our governance structure supports this commercial approach and ensures risk is considered and managed effectively.

Cllr Val Keitch
Leader of Council

Chief Executive

What is Corporate Governance?

Corporate governance refers to the processes by which organisations are directed, controlled, led and held to account. It is also about culture and values - the way that councillors and employees think and act. The Council's corporate governance arrangements aim to ensure that it does the right things, in the right way, for the right people in a manner that is timely, inclusive, open, honest and accountable.

The Council's Governance responsibilities

The Council is responsible for ensuring it conducts its business in accordance with the law and to proper standards. It must ensure that public money is properly accounted for and is used economically, efficiently and effectively. It also has a duty to continuously improve the way in which it functions, having regard to effectiveness, quality, service availability, fairness, sustainability, efficiency and innovation.

To meet these responsibilities, the Council has put in place sound and proper arrangements for the governance of its affairs, including a reliable system of internal control, and for reviewing the effectiveness of those arrangements.

The Council is committed to the principles of good governance taking into account the guidance produced by CIPFA and SOLACE including:

- Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law
- Ensuring openness and comprehensive stakeholder engagement
- Defining outcomes in terms of sustainable, economic, social and environmental benefits
- Determining the interventions necessary to optimise the achievement of the intended outcomes
- Developing the Council's capacity, including the capability of its leadership and the individuals within it
- Managing risks and performance through robust internal control and strong public financial management
- Implementing good practices in transparency, reporting and audit, to deliver accountability

The Council regularly reviews and updates its Local Code of Corporate Governance, most recently the Audit Committee in October 2019.

The Governance Framework

The governance framework consists of the systems, processes, culture and values by which the Council is directed and controlled, and through which it is accountable to, engages with and leads the community. It enables us to monitor the achievement of our objectives and to consider whether these have led to the delivery of appropriate, cost effective services. As the Council improves the way it provides services, it is important that the governance arrangements are robust and flexible enough to manage this.

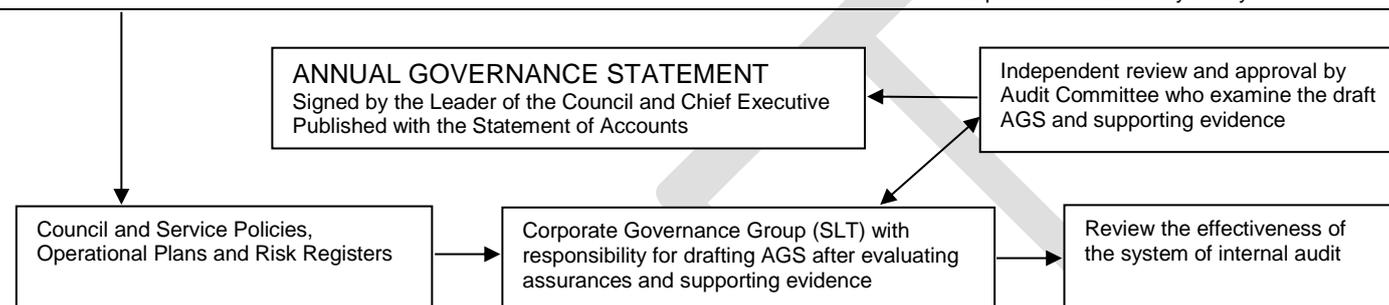
In order to review the effectiveness of the governance framework, assurances are provided to, and challenged by, the Audit Committee, Scrutiny Committees, District Executive or Council as appropriate.

The framework is summarised in the diagram below and some of the key elements of the governance framework are highlighted on the next pages.

South Somerset District Council – Governance Assurance Framework

Governance Framework – Key Documents/Functions

- Constitution
- Council Plan Service Planning Framework
- Business Transformation Projects
- Access Strategy
- Communication Strategy
- Performance Management Framework
- Schedule of Council Meetings
- Local Code of Corporate Governance
- Record of Decisions
- Fraud and Data Strategy
- Risk Management Strategy
- Partnership Register
- Code of Conduct for Members
- Members Induction & Training Programme
- Code of Conduct for Employees
- Officer and Member Protocols
- Confidential Reporting Policy
- Anti-Fraud & Corruption Policy
- Whistleblowing Policy
- Anti-Money Laundering Policy
- Anti-Bribery Policy
- Project Management Methodology
- Capital Strategy
- Procurement Strategy
- Medium Term Financial Plan/Strategy
- Capital Strategy, Investment Strategy and Treasury Management Strategy
- Commercial Strategy
- Annual Budget and Statement of Accounts
- Financial Procedure Rules
- Procurement Procedure Rules
- Scheme of Delegation
- Complaints Procedure
- Equalities and Diversity Policy



Performance Management	Risk Management	Information Governance	Legal and Regulatory Assurance	Members' Assurance
<ul style="list-style-type: none"> • Embedded system • Operates throughout the organisation • Internal and external reviews • Action orientated • Performance Indicators • Periodic progress reports 	<ul style="list-style-type: none"> • Risk management strategy • Embedded in planning processes and project/partnership methodologies • Effectiveness evaluated • Outcomes reported to committee • Training programme 	<ul style="list-style-type: none"> • Training programme • Outcomes reported to committee • Data Protection Officer role • GDPR Compliance • Transparency Code compliance • Data quality assurance for statutory returns and performance data 	<ul style="list-style-type: none"> • Monitoring Officer's reports • Sections of committee reports • Legal advice obtained to support key decisions 	<ul style="list-style-type: none"> • Standards committee • Audit committee • Scrutiny function • Access to policies, information, advice, reports
Assurances by Directors/Service Leads	Other Sources of Assurance (including third party)	Financial Management	Internal Audit	External Audit
<ul style="list-style-type: none"> • Periodic reports • Internal control reviews • Annual Governance Statement • Internal Audit reports 	<ul style="list-style-type: none"> • Reports by inspectors • Service review reports • Fraud reports and investigations • Ombudsman reports • Post implementation reviews of projects 	<ul style="list-style-type: none"> • Medium Term Financial Plan • Revenue Budget and Capital Programme • Revenue and Capital Management reports • Treasury management • Balance sheet management • Statement of accounts • Compliance with codes of accounting practice • Statutory returns • Grant claims 	<ul style="list-style-type: none"> • Operates under approved terms of reference • Approved risk-based plans • Periodic and annual reports to Audit Committee, Auditor Opinion • PSIAS code compliance assessment • Active Quality Assurance and Improvement Programme in place • Operates under an Internal Audit Charter 	<ul style="list-style-type: none"> • Annual Plan • Audit Findings Report • Audit Opinion and VFM conclusion • Audit Letter • Notice of Completion of Audit • Public Inspection Period

Ongoing assurance on adequacy and effectiveness of control over key risks

The Corporate Strategy and Plan

Following the District Council election in May 2019, the newly formed Leadership Team spent some time reconsidering their priorities for the term. They translated their vision and aspirations into a new Council Plan and Annual action plan. In February 2020, the Council approved its Council Plan 2020 to 2024, and an Annual Action Plan to set out what the Council will do to deliver and progress the agreed priorities for the year ahead.

The Council Plan draws together the administration's vision for South Somerset and sets out its values, and aims for the District. It draws together our strategies and priority projects for the year, supported by a revised set of key performance indicators.

Annual Action Plan 2020/21

Council Plan themes and Areas of focus for 2020/21

 Protecting Core Services	 Economy	 Environment	 Places where we live	 Healthy, Self-reliant Communities
To ensure a modern, efficient and effective council that delivers for its communities, we will:	To make South Somerset a great place to do business, with clean inclusive growth and thriving urban and rural businesses, we will:	To keep South Somerset clean, green and attractive and respond to the climate emergency we will work in partnership to:	To enable housing and communities to meet the existing and future needs of residents and employers, we will work to:	To enable healthy communities which are cohesive, sustainable and enjoy a high quality of life, we will:
				• Embed social value* into all

The focus for the year 2020/21 was set out in the Action Plan. The Priority projects are highlighted below and full details can be found on the website.

The Council agreed eight Priority Projects for 2020/21 within the Action Plan, as follows:

- 1) Fully realise the benefits of Transformation and further embed the Commercial Strategy
- 2) Progress implementation of the Chard regeneration project
- 3) Continue the refresh of Yeovil Town Centre
- 4) Progress project to aid the regeneration of Wincanton Town Centre
- 5) Develop proposals to accelerate the delivery of key housing sites and associated infrastructure
- 6) Assess options for improving community transport link.
- 7) Develop proposals to support struggling families and help address child poverty and low rates of social mobility in the district
- 8) Accelerate action to adapt to and mitigate the effects of climate change and extreme weather.

The Action Plan has also been developed to include Area Chapters – highlighting some key priorities for each area that deliver localised initiatives and improvements that complement the Council Plan themes. The Corporate Plan and Annual Plans are not intended to capture everything that the Council does nor do they include the detail of all our work and projects. That is the role of the Operational and Individual Plans which will flow from the Council Plan.

Decision Making and Responsibilities

The Constitution sets out how the Council operates, how decisions are made and the procedures for ensuring that the Council is efficient, transparent and accountable to local people. It contains the basic rules governing the Council's business, together with a section on responsibility for functions, which includes a list of functions which may be exercised by officers. It also contains the rules, protocols and codes of practice under which the Council, its Members and officers operate.

The Council has 60 elected Members. The Council has adopted an executive governance model, which means most member decisions are taken at District Executive level, either collectively as part of a District Executive meeting or by the Leader or Portfolio Holders in accordance with the

Scheme of Delegation set out in the Constitution. The District Executive is supported and held to account by both the Scrutiny Committee and the Audit Committee. In order to give local citizens a greater say in Council affairs, the Council operates four area committees. These are responsible for planning, local regeneration schemes and community development in their area.

The Constitution also sets out the role of key officers, including the statutory roles of Chief Executive (Head of Paid Service), Monitoring Officer and Section 151 Officer, in ensuring that processes are in place for enabling the Council to meet its statutory obligations and also for providing advice to Members, officers and committees on staff management, financial, legal and ethical governance issues.

Equality

The Council is committed to delivering equality and improving the quality of life for the people of South Somerset. Any new Council policy, proposal or service, or any change to these that affects people must be the subject of an Equality Impact Assessment to ensure that equality issues have been consciously considered throughout the decision-making processes. The Council approved the current Equality and Diversity Policy in March 2019.

Managing Risk

The Council's Risk Management Policy is fundamental to the system of internal control. It involves an ongoing process to identify the risks to our policies, aims and objectives and to prioritise them according to likelihood and impact. It also requires the risks to be managed efficiently, effectively and economically. All Members and managers are responsible for ensuring that risk implications are considered in the decisions they take. This applies to all significant programmes, projects and initiatives as well as any recommendations for material changes to current practices.

The Council's risk framework is based on a risk category approach to ensure consistency in risk scoring across the organisation, to provide a clearer route for escalation for risk owners, and improved oversight of risk for management. A standardised risk register template is embedded to encourage utilisation and ownership of risk at the appropriate level of the organisation, and to ensure a standard approach for both project as well as corporate risk management. Update and review of risks is enabled through supported risk reviews according to an agreed timetable.

Senior management is responsible for identifying and managing the principal risks to the Council. These risks are recorded in a Corporate Risk Register. Directors will decide how to structure risk registers within their areas but will use the same risk register template and methodology. As well as describing the risks in a consistent manner using agreed categories of risk, the registers will also record the controls necessary to manage the risks. The registers will be regularly reviewed and challenged by senior management and by the Audit Committee.

Financial Management

The Council has a long established record of effective financial management and managing within our means. It continues to face the challenge of designing a sustainable budget for the future in the face of ongoing reductions in Government funding for local government.

The Council's financial strategies have been heavily focussed on transforming services in a way that reduces costs, and generating additional income through commercialisation of services and increasing financial investment. In 2017 the Council had set an annual savings target rising to £6m by 2021/22, and we have made excellent progress with £5.5m of savings/additional income included in the Medium Term Financial Plan by mid-2019/20. The Financial Strategy was refreshed in September 2019 and set a new Savings Target of £2m by 2022/23 in addition to the £5.5m already built in to the Plan.

South Somerset set a balanced budget for 2019/20, and has also achieved this for 2020/21. The financial environment continues to be challenging. The 2019 Spending Round deferred the Fair Funding Review and Business Rates Reset until 2021/22, which provided a better than expected Settlement for 2020/21. However the funding position remains uncertain thereafter with significant falls in Business Rates and New Homes Bonus funding expected. The Council will be much more reliant on commercial income in future, which presents different risks to be managed. The Council's approach to budgeting and reserves planning ensures ongoing prudent financial management is maintained.

The Section 151 Officer is responsible for the proper administration of the Council's financial affairs, as required by the Local Government Act 1972, and the Council's financial management arrangements are compliant with the governance requirements set out in the Chartered Institute of Public Finance and Accountancy's 'Statement on the Role of the Chief Financial Officer in Local Government' (2016).

There are robust arrangements for effective financial control through our accounting procedures, key financial systems and the Financial Regulations. These include established budget planning procedures and regular financial performance reports to Councillors. Our treasury management arrangements, where the Council invests and borrows funds to meet its operating requirements, follow professional practice and are subject to regular review.

The Council's financial statements and arrangements for securing value for money are reviewed each year by our external auditor. The Council has opted in to the Public Sector Auditor Appointments framework, as an efficient approach to procuring external audit services. Grant Thornton LLP is our appointed auditor for 2020/21 and the subsequent two years.

The Covid-19 Pandemic

The emergence of the Covid-19 pandemic and the effect on the Council's businesses, residents and workforce has been a particular challenge for 2020/21 and continues to be an area of concern and pressure looking forward into the coming year.

The Council's response to the pandemic and the mobilisation of its staff has shown the benefits of an agile and proactive workforce but also created new governance challenges. At the 19 March 2020 meeting of Full Council, delegated authority was given to the Chief Executive, in consultation with the Leader and relevant Portfolio Holder, to take "Executive and Quasi-Judicial decisions". This delegation was swiftly rendered redundant by the Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020 which enabled the Council to carry out its business in the normal way remote, virtual meetings using available technology. These Regulations continued in force throughout the period covered by this Statement. Hosting council meetings virtually has been a great success, with many more members of the public being able to access meetings and a consequent increase in transparency. widening of the democratic decisions to continue turning.

The pandemic also created new risks. The administration of business grants, funded centrally, has been an important support system for local businesses, but at the same time put considerable strain on the Council's staffing resource. The Council has had to redeploy people to cope with the volume of grants applied for and paid. Most of the grants are mandatory but come with requirements to sign State Aid declarations, which had to be closely considered by the staff involved. Another of the grants was discretionary in nature. All of this raised new risks as businesses had to self-declare their eligibility and there was a heightened risk of fraud. Sense and reasonableness checks were important and the Council also engaged with its internal audit partners to cast a critical eye over the grants administration process.

The process of recording the business grants and the Covid related costs to the Council has been reflected in the mandatory returns made to Central Government. This is a new, necessary pressure

which is time-consuming but ensures that records are maintained accurately and are suitable for scrutiny. The Council has completed these returns on an accurate, time basis.

Commissioning and Procurement of Goods and Services

The Council recognises the value of considering different service delivery options in delivering our Council Plan. The effective commissioning and procurement of goods, works and services is therefore of strategic importance to our operations, while robust contract management helps to provide value for money and ensure that outcomes and outputs are delivered.

The Council rolled out new procurement guidance and training during 2018/19 to build organisation-wide knowledge and improve procurement practices. A further review of procurement practice commenced in 20-21 to conclude in late 2021.

Managing Information

The Council recognises that it has a responsibility to safeguard the information it holds and to manage it in accordance with the requirements of the General Data Protection Regulation (GDPR). GDPR came into force on 25 May 2018 and the Council carried out a compliance review in early 2021. The resulting GDPR Action Plan will be implemented in 2021-22 to ensure continued compliance and recognise best practice across all parts of the Council's activities and to raise awareness amongst all staff and members.

Conduct

Our Codes of Conduct set out the standards of conduct and these are regularly reviewed and updated as necessary. These include the need for Members to register personal interests and the requirements for employees concerning gifts and hospitality, outside commitments and personal interests. The requirements of these codes are included in induction training to members and employees and both groups are regularly reminded of the codes.

Whistleblowing

People who work for, or with, the Council are often the first to realise that there may be something wrong within the Council. However, they may feel unable to express their concerns for various reasons, including the fear of victimisation. The Council has a Whistleblowing Policy that advises staff and others who work for the Council on how to raise concerns about activities in the workplace. There have been no occasions during the last year where whistleblowing has taken place. A review of the Council's policy commenced in early 2021.

Counter Fraud

The Anti-Fraud Policy makes it clear that the Council will not tolerate any form of fraud, corruption or bribery. It provides for deterrents, promotes detection, identifies a clear pathway for investigation and encourages prevention.

Benefits related fraud matters are usually referred to the Department for Works and Pensions, who operate the Single Fraud Investigation Services.

The Council participates in the National Fraud Initiative, which compares data from a range of organisations to identify potential fraud or error cases.

Commercial Services and Investment

The Council approved a new Commercial Strategy in the summer of 2017. This provides the strategic direction for the Council operating in a more commercial way. As part of transformation, the Council has created a focussed commercial team to focus on services funded through direct income (e.g. sale, fees and charges). There is also a strong assets and property function which is driving forward the Council's Commercial Land and Property Development plans in order to reduce costs and increase income.

As part of the Commercial Strategy appropriate governance was put in place to oversee and manage a new Investment Fund to build a portfolio of commercial investment properties. The Council uses specialist staff and advisors to assess and evaluate investment opportunities, with favourable ones presented to an Investment Assessment Group (IAG) comprising the Commercial Services Director, the Commercial Property, Land and Development Manager, the S151 Officer, the Monitoring Officer and the Portfolio Holder for Property and Climate Change and Income Generation. A unanimous vote from all members of the IAG is required for an opportunity to proceed for formal consideration and approval. The Council has delegated authority to the Chief Executive, in consultation with the Leader, to approve individual investments of up to £10m per transaction. Those valued above this amount require approval of District Executive.

The Council approved an updated Capital Strategy and Investment Strategy in February 2021, following the requirements of the Prudential Code and statutory investment guidance. The Council is aware that restrictions on commercial activity are being mooted by central government and will be closely monitoring the position in 2021-22.

Group Operations

This is the second year that the Council has included group operations in a separate section in the Statement of Accounts. The rationale being that they are deemed materially significant and it is appropriate to give more prominence to the performance of these arrangements.

Group operations are subject to the same scrutiny and governance requirements as the single entity operations in that the Council ensures an appropriate level of transparency is maintained and that decisions are made at arm's length. The division of duties and avoidance of conflict of interest is maintained through the appointment of Directors on the Board of SSSC Opium Power Ltd who do not have delegated powers of approval for the Council to make treasury decisions or to approve specific schemes. Any lending to the group is done at arm's length and at market rates thus avoiding unfair competition.

Arrangements are in place ensure that IAG decisions are unanimous and that there is no single point of influence which may favour the Council's group entities. Details of these arrangements are covered to in the previous section on Commercial Services.

Regeneration Programmes

New arrangements were established following the 2018 May Council review of the governance arrangements for Regeneration in South Somerset and have been in operation since 2019/20.

The three Regeneration Programme Boards – for Yeovil, Chard and Wincanton - have been operating and making decisions, notably commissioning the new Leisure Centre in Chard in October 2019, and agreeing Public Realm Design Guide in Yeovil as well as submitting the Council's Future High Street Fund bid. The Wincanton Board approved the Wincanton Town Centre Regeneration Strategy. Membership of the Boards is a mixture of members and officers and, where appropriate, a limited number of key delivery partners. These Boards oversee their programmes, projects, resources and risks, and report to the Strategic Development Board (SDB).

The SDB comprises the Leader, the 4 Area Chairs and the portfolio holders covering Economy, Homes, Environment, Infrastructure, Spatial Planning and Development Management. Its key purpose is to:

- ensure alignment of the appropriate priority projects and have an overview of strategic development to ensure the relevant ambitions of the Council are being delivered
- ensure a coordination and synergy between the Council's key strategies including the Council Plan, Local Plan, Housing Strategy and Economic Development Strategy
- own and overview the delivery of a programme of work (projects, actions, policy initiatives and potentially service delivery initiatives) aimed at achieving the Council's development ambitions as set out in the Council Plan, Local Plan, Housing Strategy and Economic Development Strategy
- overview and coordinate the delivery of the Regeneration Programmes (but accountability for the delivery of Regeneration Programmes would be with their relevant Regeneration Programme Board)
- hold responsibility for overseeing and managing the cumulative impact of programmes and projects including associated risks.

The Strategic Development Board has taken reports on progress on the Area Boards and the local Plan during 2020/21 and progress with the Regeneration programme is reported through the Council's performance management systems.

The 2018 review established an innovative approach to funding, with Gross and Net Budgets set for each active Programme Board (initially Yeovil and Chard). The aim is that the Net Budget will represent the net cost to the Council, but recognises that such programmes require significant up-front investment including through developers and other parties.

Conclusion

South Somerset District Council has continued to operate fit for purpose governance arrangements during the year, reflecting its priorities and risks. The main priorities for the past year have focussed on continuing to provide effective and resilient services in the face of the Covid pandemic alongside continued implementation of the Commercial Strategy including commercial investments, other income generation projects and schemes. The Council has continued to review and improve its strategic planning and performance management arrangements as demonstrated by the new current Annual Action Plan for 2021/22 which was approved at Full Council in February 2021.

The Internal Auditor's Opinion provides reasonable assurance based on the areas reviewed in the annual audit plan, giving confidence over the effectiveness of the systems of internal control.

Improving Governance Actions

There are no significant governance issues to report for 2020-21. It is the assessment of the Leadership Team that the Council's operations and projects have been managed effectively. Assurance is taken from the outcome of the internal audit plan and auditor's opinion.

Improvements and key actions in governance during 20-21 included:

- **Risk Management:** The Specialist – Procurement provides a strategic focus on risk management for the Council and is responsible for developing the Risk Management Strategy and coordinating regular reviews with support of SLT. This supplements the responsibilities of all councillors, managers, leads and other staff in managing risk appropriately in their areas of control and responsibility. Strategic and Category (Corporate) Risk Registers are now in place and updated on a quarterly basis. The Risk Management Policy and framework was approved by leadership and the Audit Committee (including the

proposed risk register hierarchy and escalation, and new risk categories), and risk training was provided to Members on the new model.

Furthermore, standardised risk registers have been established for key regeneration projects in coordination with Programme leads. Risk registers are also maintained for strategic internal projects and to support the organisational response to COVID.

- Strategic Planning and Operational Planning: Work has progressed well on this to date, with the development of a new approach to our annual planning cycle, with good Member engagement. The development of the Council Plan has progressed well, with a clear link between district wide and local area priorities, reflecting our new Area + working model which came into effect in 2019, as well as clear KPIs which show how we are delivering against our key priorities. A new four-year Council Plan was agreed from 2020 to 2024 containing Vision, Values and Aims and including an Annual Action Plan for 2020/21 around Core Themes, Areas of Focus and Priority Projects, plus Area Chapters.
- Employment Policies: New employment policies were launched with effect from 1st August 2020, following discussion with the Trade Unions and HR portfolio holder. The new contract of employment has been discussed at length with the Trade Unions and whilst GMB accepted our proposals, Unison members rejected the proposals. It is anticipated that we will be revisiting this piece of work, in light of office rationalisation and the ongoing impact of COVID-19.
- Performance Management – During 2019 we reviewed our Key Performance Indicators in line with the revised Council Plan for 2020-24. The Performance Management Framework is being rolled out across the business and has been integrated on the new Learning Management System. This continued until the end of 2020.
- Authorised Officers: Officer delegations for authorising business transitions, such as purchasing and payroll changes, has been updated during the year to reflect the structure of new operating model.
- Financial Regulations: These have been reviewed and updated to reflect the new operating model and appropriately controlled financial rules and procedures to support the transformed Council.

Improvements and key actions in governance planned during the next year include:

- Risk Management: Ongoing work will involve further development of the risk management approach to include opportunity analysis, refinement of the risk framework with guidance from SWAP and Zurich Risk Management, as well as improving engagement with the Audit Committee to provide updates during the latter part of the year on the risk profile.
- Digital Strategy: work to embed the Digital Strategy will continue. The Digital Strategy is explicit about the need for a different governance model “rather than the more traditional top down approach”, to reflect the agile nature of the approach.
- Constitution: An appropriate review and update of the Constitution is underway, to ensure it reflects governance requirements.
- Local Code of Corporate Governance: The Local Code will be updated to reflect current guidance, reflecting the principles, values and behaviours the Council will adopt in working for, with and on behalf of the Council, our customers and communities.

Note: plans for 2021-22 will be impacted by the anticipated decision of the Secretary of State in respect of the future of local government in Somerset