

LAPFORD PARISH COUNCIL

Parish Council Meeting 28th March 2023

Clerk's Report

Report from the Parish Clerk

1. Lower Town Place Report

The final report is on this agenda.

2. Website Updating & Delays

There have been problems with updating the website where relatively urgent information needed to be available with the cancellation of the scheduled meeting date only appearing the day after it should have happened despite being put on two days earlier. The website developer assures me that this should now be better.

3. Precept Explanation

An explanation of the precept for 2023/2024 has been placed on the website.

4. End of Year Processes 2022/2023

The matter of internal audit has been placed on this agenda and this indicates that the end of the financial year has been reached. This means that the process of producing final accounts, completing Annual Returns and getting Internal and External Audits successfully concluded has been started.

5. Dummy CCTV Cameras

One point of discussion was that, in order to deter vandalism, dummy CCTV cameras might be erected close to the Melissa Lake shelter. Does the parish council wish this to be proceeded with?

6. Park Meadow Close

An answer from Devon Highways was received on the question of covering the repair cost of the resident's driveway which indicated that they would not pay for it but a claim could be made to the DCC Insurance Company for which a link had been forwarded.

7. Job Applications

At the time of writing, one application form had been requested and sent out, but no completed applications had been received yet.

8. Highways Grit Bins

The question of grit bins was raised at the last meeting with the conclusion that they could not be placed on private land. Does the parish council wish this to be on a future agenda?

9. Highways Gritting Routes

Another email has been sent explaining the local situation and indicating that the County Council is not following its stated criteria. An answer is awaited.

10. Section 106 – Football Club & Play Equipment

Renewed correspondence had been entered into relating to this and I will update at the meeting if there is an outcome to report.

11. Calor Gas Fund

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I have been in touch with Cllr. Graham with a view to getting this done, by whatever means it takes.

12. Church Green Trust

An enquiry has been sent to the Charity Commission regarding the precise nature of the situation on trusteeship. I will report back when something concrete is received back.

13. The Footpath Light & Tree work

What does the parish council want to do about this?

14. Bridge Cottages Fencing

In the hands of Devon County Highways

Rob Martin

21 March 2023

Lapford Parish Council

Lapford Parish Council Meeting 14th February 2023

Email: clerk@lapfordparishcouncil.org.uk

Phone: 07768 829511

Website: www.lapfordparishcouncil.org.uk

There was a meeting of Lapford Parish Council on Tuesday 14th February 2023 at 7.30pm held in the Victory Hall, Lapford

Members Present: Cllrs Peter Heal (Chairman); Roy Andrews; John Parsley; Julie Down; Ivan Hall; Bill Graham; Steven Fletcher; Malcolm Hayes; Abigail Whittaker; Alex Shapland.

Also Present: Steve Keable (Youth Club Management Committee Chairman)

In attendance: Rob Martin (Clerk)

Others: 36 members of the public.

MINUTES

Minute Number	Item	Action By
2223-158	APOLOGIES Apologies were received from District Cllr. Eginton and County Cllr. Squires.	
2223-159	DECLARATIONS OF INTEREST (PECUNIARY AND NON-PECUNIARY) There were no Declarations of Interest made. <i>The Chairman to adjourn the meeting to allow public participation</i>	
2223-160	PUBLIC PARTICIPATION SESSION & UPDATES FROM LOCAL ORGANISATIONS Thanks were expressed to Mr. Wilkie for painting the Melissa Lake shelter who asked the parish council whether anything could be done to prevent the vandalism that had occurred from happening in the future, perhaps by installing a dummy CCTV camera close by. The Chairman responded by saying that it could be looked at in the near future. He also asked whether something could be done about the telephone box which still had glass missing and had a chain around it. Was there still a live electricity feed in this? Cllr. Andrews responded by saying that he was dealing with this as he had purchased replacement window panels and had been told that the continuation of lighting in the box required work to be done that only National Grid could do, costing around £800.	Clerk RA
	A member of the public said that the Lower Town Place space next to the village hall enhanced the facilities provided and thought it was a good thing.	
	A Park Meadow Close resident expressed frustration that her drive had been damaged and she had still heard nothing about what was going to be done about it. There had been mixed messages about whether it was the Highways or Public Rights of Way (PROW) teams that should be contacted and the clerk would, once again, attempt to find out which one would take the case up. She had also requested that the parish council erect a handrail next to the path to avoid a possible accident with someone falling, but the response to that was that this was	

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a PROW and handrails were not generally fitted to these.

Clerk

Steve Munday had been, for the last five years or so, a representative of the parish council, under the auspices of the Regeneration Committee, on Railway matters, including trying to get more train stops at Lapford Station. He wanted to be formally re-adopted as the representative on this matter. The Chairman stated that, as far as he was concerned, this status had not changed, but he would ensure that this reaffirmation was formally agreed at the next meeting. In the meantime, he would remain the representative.

Clerk

A member of the public wished to thank Cllr Graham for getting the potholes fixed, everyone responsible for the redecoration of the Melissa Lake Memorial Shelter after it had been vandalised, and also those who organised the current display of local groups and organisations in The ARK which show what an active, positive, and forward-looking community we live in. She also pointed out that around last August it was agreed that the Clerk's Report (ie Agenda item 162) would be published at the same time as the Agenda in accordance with guidance from the Governance Toolkit. This not being the case made it difficult for the public to know whether items raised would be discussed at the meeting as emailed communications were not being acknowledged. The Chairman agreed that Clerk's Report should be published with the Agenda in future.

Clerk

The clerk had been contacted about the coronation celebrations, which the Chairman would deal with under his report and about a celebration oak tree the funds for which would be allocated from parish council funds.

The subject of the unauthorised parked caravans at Popes Wood and the Chairman stated that an enforcement case had been raised at the District Council, case number: **ENF/23/00024/COU** for future reference.

A question was raised on whether anything further was known about the section 106 funding for the football club. The clerk explained that he had forwarded further information to MDDC on the proposal but had not heard back. This was mixed up with proposals to replace playground equipment by the district council for which there was a separate Section 106 fund. The clerk was endeavouring to make sure that the balance earmarked for the football club was not absorbed and used for play equipment and he would contact the district council once again to work out a course of action.

Clerk

A further matter of the lack of gritting in icy conditions was raised and the idea of putting a new grit bin was discussed, with the chairman pointing out that this could not be fitted on private land. Further protestations about why the County Highways team were not gritting every road were answered with the statement that these arguments had occurred over many years with the parish council making many representations on the matter. The gritting route did not even go through to the primary school despite many requests for it to do so. Another member of the public stated that the county council policy was that gritting will only occur on Secondary School routes, but the Lapford route for Chulmleigh

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School went along routes that were not on the gritting programme so maybe the policy is not being fulfilled. The clerk would write to Highways to question the current arrangements.

Clerk

2223-161 COUNTY AND DISTRICT COUNCILLORS' REPORTS

To receive a verbal report for information.

- a) Devon County Council – there was no report from Cllr. Squires.
- b) Mid Devon District Council – the reference to the Popes Wood planning enforcement case was the only matter reported by Cllr. Eginton.

The Chairman to reconvene the meeting in line with Standing Orders

2223-162 CLERK'S REPORT & CORRESPONDENCE

The clerk had circulated the following report:

Lower Town Place Report

I have spent most of the last month working on the final version of this report, to the detriment of other work I could have been doing for Lapford and my other parishes.

I have been under some pressure to produce the full report in time for this meeting, and an Executive Summary of the main points is presented at item 2223-164 of this meeting's agenda. The real reason for taking my time to finalise the report is to make it factual and evidenced rather than go for an inaccurate version, which would quite obviously make it less likely, rather than more, that it would draw the matter to a close.

There have been statements from councillors about getting solicitors to investigate something, I am not sure what. There has, of course, been no council approval to do any such thing.

It is unclear what is to be achieved by getting solicitors involved other than the original minute 2122-29 at the 15th March 2022 meeting where the ability to make use of a solicitor costing up to £1,000 was delegated to me to help me produce my report so that I was sure that none of it was potentially libellous and that the matters involving local government and charity laws were dealt with properly.

There was never any intention to pre-empt my findings by 'taking a case'. It is also unclear what sort of 'case' would involve the parish council, since there would have to be illegal activities by individuals for a criminal case, of which I found no evidence. If I had found evidence, I would not have bothered to consult the parish council, but would have notified the police directly and immediately as is my duty. There would have been no reference to a solicitor in this situation, I would have left it to the prosecutors to action.

If, on the other hand, a 'case' was to get the 'money back for the children of Lapford' then this would have been a civil action, not a criminal one. This would have required proof that there had been an underselling of the youth club land, of which there is no evidence as it was properly verified by the Charity

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Commissioners. The chances of being successful in this kind of action would be non-existent and would require whoever wanted to take the action to be able to come up with evidence of being able to fund the legal costs before the start of the action. This is not about the £1,000 earmarked by the parish council for legal support, but more like 100 times as much. The parish council would not be acting in the best interests of its taxpayers if it even considered this course of action.

It should be realised that the activities within the project took place over a decade, involving many different groups of people, all believing they were doing the right thing. This has involved sorting through records from many sources which showed that those involved were trying their hardest to do the right job. This includes the various parish clerks in place over the whole period.

The biggest hindrance has been the fact that the parish council records have largely been missing. Even the file of signed minutes is incomplete, meaning that decisions made in the missing ones cannot be verified. In any case, the minutes have generally been poorly produced and lack clarity, particularly with the work of the Regeneration 'Committee'.

Section 106

I have heard nothing further

Calor Gas Fund

I have heard nothing further

Church Green Trust

The charity still has to supply the parish council with its financial needs for the year

The Footpath Light & Tree work

This needs to be sorted out.

Bridge Cottages Fencing

I have heard nothing further on this.

Popes Wood Caravans

Cllr. Eginton has sent an email indicating he has referred this to enforcement, I have heard nothing further

The clerk explained further that he had concentrated on the details within the Lower Town Place Report in the month since the last meeting, so had not had the time to further any of the outstanding matters.

2223-163 MINUTES

After making two minor changes, on a proposal by the Chairman, it was **Resolved** that the Minutes of the meeting on 11th January 2023 were a correct record and these were signed accordingly.

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2223-164 YOUTH CLUB SALE AND PURCHASE OF LOWER TOWN PLACE

The clerk introduced the **Executive Summary** of the upcoming **Lower Town Place Report**, which he had prepared alongside work done by Steve Keable, Chairman of the Youth Club Management Committee.

The suitability of the clerk for carrying out the investigation had been questioned, so he thought it would be appropriate to explain some of his background. He had worked as an accountant at three county councils over a period covering 25 years, often involving forensic accounting investigations. He was also qualified as a CiLCA parish clerk and had been clerk to many parish councils in Sussex and Devon, currently responsible for 4 parishes. He has worked as a parish council internal auditor for more than 50 councils which he did as a career until taking on Angmering Parish Council in Sussex, which had a population of 10,000 and a precept of £350,000. He had also worked as a financial adviser for the Society of Local Council Clerks (SLCC). He had also carried out investigations for troubled parish councils, both in Devon and Sussex. He believed therefore that his credentials for this task would be second to none.

The clerk also reported the following:

- Concern has been expressed about the length of time it has taken to construct this report and bring it before Lapford Parish Council. This section explains the problems experienced in doing this in a timely way.
- He was appointed as Locum Clerk in February 2021, following a period of 12 months without a Parish Clerk when the last postholder went on long-term sick leave and did not return for work. During this time, the meetings of the parish council had been organised by the Chairman and Vice-Chairman.
- When He was taken on, it was made clear that there had been problems with getting both the parish council laptop and unspecified 'paperwork' back from the previous clerk and that the Chairman had gone as far as involving the police, who managed to obtain the laptop, but not the files.
- The paperwork was never returned and he had to work from any records on the laptop together with those he could find otherwise, which was challenging.
- A clerk's report for the parish council meeting of 4 August 2021 expressed a desire to try and get to the bottom of what happened during the LTP project. He had no brief from the parish council on this, other than to be careful when dealing with the other village organisations involved, because at that time very little was known about what had happened.
- Despite the fact that he started during the second year of the Covid outbreak, with its periodic lockdowns, he was able to meet with a combination of YCMC and HOLD representatives who provided him with all he needed to be able to audit the financial transactions of the whole project, which was completed by the time of his first draft report in February 2022. This was presented to the parish council in a Part 2 item,

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at which he expressed concerns that he had not yet been able to see much documentation, not the least of which were the signed parish council minutes for any of the earlier years.

- The initial draft report was sent to a specialist Parish Council solicitor to see there appeared to be any real problems that should be addressed more closely. His response was reported to the parish council at a later meeting.
- The legal response was useful because, apart from anything else, it highlighted just how little information was available at that time.
- On the basis of openness and clarity, he then shared the initial report with representatives from both HOLD and YCMC requesting they all get together to see what other information existed, given the lack of available paperwork. This was done on the basis that nothing would be published until all of the facts were known.
- In the meantime, in both July and September 2022, he went down with Covid which resulted in him needing to take a month off in December 2022 due to exhaustion.
- When reading this report, it is important to understand that a parish council relies on the advice, expertise and willingness of its clerk.
- It is often the case when a complicated situation arises that the clerk either does not agree with or cannot cope with the problems and issues that present themselves.
- Lapford Parish Council, during the period of most concern for this project (2010 to today) had four different clerks in place:
 - April 2009 – Laura Cockram (from April 2012 Laura Mackie)
 - July 2013 – Christopher Voaden
 - December 2017 – Juliette Cross
 - March 2020 – Vacant but did not Resign until October 2020)
 - February 2021 – Rob Martin (Locum)
 - April 2022 – Rob Martin
- The void that existed during the period from March 2020 when the previous ceased working and Rob Martin stepped up was at a very active period and it was a little unfortunate that the parish council relied on councillors to do the necessary meetings-management at this time.
- The support the parish council got from each of these people was patchy, with differing skill and confidence levels. There is no doubt that with a consistent, qualified clerk in place the procedures followed would have been better.
- This is the nature of the role and allowance should be made for procedural matters that are identified in the report below.

The **Executive Summary** is as follows:

The Positive things are:

- *No financial impropriety took place*

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- *There is no 'missing money'*
- *Lower Town Place is an Open Space in the Village, owned by the Community*
- *There were many people prepared to give time to take the community forward.*
- *There is currently a thriving youth club operating from the Victory Hall*

The Problem Areas are:

- *Business planning needed to have been more developed and transparent*
- *The Parish Council did not get appropriate legal advice, relying only on free DALC/DCT guidance.*
- *The recorded parish council minutes often lacked clarity or detail at some critical points*
- *The transition from raising money for youth facilities to purchasing Lower Town Place lacked transparency*
- *Neither the youth club management committee nor Lapford Parish Council resolved to allow the funds to be used for the land purchase*
- *The use of the land purchase element of the PWLB loan to repay money borrowed, to bridge period between purchase and Borrowing Approval, raises a few questions but the Council believed it could spend money for that purpose.*
- *People do not trust each other*

The Future Action should be:

- *An agreed plan for the next stage (Phase 2) of Lower Town place needs to be drawn up*
- *Lapford Parish Council should embark on the production of a Neighbourhood Plan (NP) without delay*
- *Use the NP process to build trust between groups and individuals*
- *The starting point for a NP should be the H4L vision document*
- *A Community Action Plan (CAP) should be produced as part of the Neighbourhood Plan*
- *The CAP should include as it first priority the provision of youth facilities*
- *Business Planning should be a part of all future projects*
- *Lapford Parish Council should look to be proactive in all future projects, not just those it initiates*
- *In particular, LPC should look to be the methods by which local consultation is undertaken for future projects*

Immediate Action Required:

- *Lapford Parish Council to adopt the conclusions of this report and consider what is needed*

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- *Other organisations to be invited to understand the implications of the contents of the report*
- *The report to be sent to the Devon Association of Local Councils for its observations on the conclusions*
- *The report to be sent to the Charity Commission for its observations on the conclusions*

There is a need to be sure that there are no serious implications in relation to the process undertaken over the 10 years or more that the report tries to cover. The important thing is to look forward and build for the future as a community and not to dwell on what has occurred. It is apparent that some things could have been done differently, but we have to realise that this is always the case when looked at in retrospect.

The Chairman had agreed with Steve Keable that he could summarise the current situation from the YCMC's perspective. Mr Keable reported that:

He had received an email that day from former chairman of the council, Peter Lacey, reminding him that there had been discussions as early as a public meeting in February 2013 dealing with community assets, the conclusions of which were endorsed by the parish council.

He had placed around the room a timeline for this project covering more than 50 years. The records are extensive and are contained in a number of plastic boxes and would be made available to anyone who asked to see them. He had collected the records of not just the YCMC but also those related to the subject from HOLD and the parish council. He had cross-referenced the timeline to a document number to aid easy access from one to the other.

He welcomed the report, which was very much needed, but he had two comments on it that might need to be looked at before the final full report was published. These were:

- *Neither the youth club management committee nor Lapford Parish Council resolved to allow the funds to be used for the land purchase*

At its meeting on 27 April 2017, the YCMC did resolve this so this needs to be corrected.

- *The transition from raising money for youth facilities to purchasing Lower Town Place lacked transparency*

Mr Keable believed that this was is a judgement call.

The clerk agreed that he would look at each of these within the report before it became final.

Mr Keable believed that energy should be best directed, following the publication of the report, to looking at the Youth Club Going Forward project with some urgency and wanted to set a date for this to be undertaken jointly.

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Cathryn Seymour, leader of the Youth Club, then wanted to say that everyone should accept the report and move on, as she believed this was getting in the way of providing suitable facilities for the children of the village.

Cllr. Hall wanted to highlighted his issues with the Executive summary, but then proceeded to claim there was an inaccuracy in that Lower Town Place (LTP) was not owned by the community but by HOLD, a private limited company. He had admiration for volunteers running the youth club but he believed that LTP was now owned by the shareholders of HOLD not the community. He also believed that parish councillors had a liability for any loss as they were still custodian trustees of the youth club asset despite the fact that it had been sold to HOLD. He had spoken to the MDDC solicitor who had informed him there was an insurance policy to cover councillors who might do naughty things, so maybe there could be claim against this policy. The clerk chose not to mention the fact that at a previous meeting there was a resolution that he use £1,000 to pay for a solicitor to set matters away. The present trustees would become liable for value lost from the sale of the youth club, so something needed to be done about this.

Cllr. Parsley believed that the report was not commissioned and that given the time the clerk had been spending on it, it would have been cheaper to get a qualified solicitor to produce the report. He also said that there were 10 trustees of the original conveyance conditions in 1971, on the council and they need to be protected by sending the report to an independent solicitor and taking their advice.

The chairman responded to this by saying that he and the clerk had agreed that there was no benefit in sending the report to a solicitor if it is known to be inaccurate, and paperwork is still coming forward resulting in changed conclusions.

The clerk stated that there were so many inaccuracies in the assumptions being made with these concerns, it would be difficult to cover them all at the meeting.

He started by referring councillors back to the minute 2122-029 in the March 2022 meeting, the conclusion of which was:

*On a proposal by Cllr. Parsley, seconded by Cllr. Gowie it was unanimously **Resolved** to delegate to the Locum Clerk the ability to get further advice on his report from Roger Taylor to a maximum cost of £1,000 plus VAT.*

As part of the research for the meeting the clerk looked at the position relating to the 'custodian' trustee role which was laid out initially in the Charity Act 1925 and reinforced by the Trustees Act 2000. In this legislation, it makes it clear that the 'Custodian' trustee is just there to be the holder of the land paperwork and really has no further role. In the light of this, all parish councillors ceased to have any trustee responsibilities the moment the land transfer to HOLD from the YCMC was completed. No current councillors are trustees of the youth club in any way.

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Cllr. Down wished to stress that the whole issue of the Youth Club sale and purchase of Lower Town Place had got out of hand and that the village should be looking to move forward rather than looking back. Time is being wasted with all of this and we should be looking forward to getting the facilities that children want and need.

Cllr. Graham wished to correct Cllr. Hall in his interpretation of the status of HOLD in that it was a charitable organisation and not a limited company. The Limited status was to indicate that the shareholders liability was limited to the amount invested, which means that the most they could individually was the original value of their shares.

Cllr. Fletcher thanked the clerk for the work done to date to get this far. He said that there was a need to close this off and start moving forward again. The LTP facility is great and can be used by the whole community, including the Revel which will run this year using it.

Cllr. Andrews would like some time to read the full report. He was concerned that he might be liable. The clerk explained that as parish councillors they were not individually responsible for parish council decisions, assuming no malice or fraud.

Cllr. Shapland wanted to see the final report and move on to do the best for the village.

The clerk was anticipating having the full report available for the March 2023 meeting, although that was only 4 weeks away, so he would look to be able to send it to councillors by the end of March. The parish council would need to consider what its actions were going to be as a result of the report before it was made generally available. He made the suggestion that the Annual Parish Meeting, which can be held between March and the end of May, could be about a public discussion on this subject to try and reset the direction of travel in advance of the election on 4th May 2023.

Steve Keable (YCMC) was allowed to explain that the statements made about a lack of consultation were not correct, giving examples of the public meetings held, and that he had the documentation to demonstrate that the processes required had been undertaken, offering anyone who wanted to see this to contact him and he would demonstrate this.

Clerk

The report was welcomed and **noted**.

2223-165 ORCHARD CENTRE

- a) **Fire Risk Assessment** – this report had identified a number of matters that needed to be addressed requiring action with varying degrees of urgency. It was **Agreed** that the clerk would draw up an action plan for the Orchard Centre to address the most urgent matters first. A copy of the report should be passed to the post office to be sure that they are aware of the risks.

Clerk

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- b) **Orchard Centre Accounts & Usage** – Cllr. Graham had circulated a suggestion that the financial reports should reflect the usage of the Orchard Centre for the Post Office and other users, rather than just detailing Electricity, maintenance etc. The clerk would look at this and produce something. Clerk
- c) **Replacement Vacuum Cleaner** – the chairman had the current vacuum and was looking to see if it could be repaired. The cleaner had requested that any replacement would be an upright one and it was **Agreed** that the Clerk and Chairman would be delegated authority to make any such replacement if it was necessary. PH/Clerk
- d) **Village Archive Request** – it was **Agreed** that permission be granted for the village archive group to install a key-safe inside the Orchard Centre for the archive cupboard. The parish council will need to have access to the key-safe for access to the electricity consumer unit. Clerk

2223-166 KINGS GARDEN PARTY

It was **Agreed** that the parish council's nominee would be the former parish council vice-chairman, Mrs. Briant-Evans. Clerk

2223-167 PARISH CLERK'S POST

An advertisement would be placed in the March 2023 Lapford Lookout and the clerk would ensure that it was advertised on the DALC website as soon as possible. Clerk

2223-168 PLANNING MATTERS

a) APPLICATIONS NOTIFIED

To consider the following Planning Applications and to agree comments:

Reference	Location	Proposal
23/00046/LBC	Lapford Mill Lapford Devon	Listed Building Consent for the replacement of external pipework with the installation of internal pipework in store room and installation of accessible lavatory and basin Decision: Support
23/00047/LBC	Millstream Cottage Lapford Crediton	Listed Building Consent for internal works to remodel internal layout on both floors to include replacing a ground floor window with a door Decision: Support
23/00137/FULL	Land and Buildings at NGR 275774	Erection of a maize silage pit

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	111210 Deneridge Cross Lapford	Decision: No Comment
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b) APPLICATIONS AFTER THE AGENDA WAS ISSUED

To consider responses to applications notified after the agenda had been set.

c) MDDC DECISIONS

Reference	Location	Proposal	MDDC Decision
22/02204/FULL	Green Gables Popes Lane Lapford Crediton	Erection of dwelling with associated car parking and amenity	Approval

2223-169 BANK RECONCILIATION & BUDGET MONITOR

The attached Bank Reconciliation and Receipts and Payments statement, as at 31st January 2023 was **Adopted**.

2223-170 RECEIPTS & PAYMENTS SCHEDULE

On a proposal by the chairman, it was **Resolved** to agree the payments in the schedule below:

PAYMENTS

Payment to	Services	Amount £	Payment No.
2022/2023			
RJ Martin – Dropbox	Annual Subscription	95.88	2223-31
Direct 365	Orchard Centre Fire Risk Assessment	342.00	2223-31
The Cumbria Clock Company	Clock Refurbishment	7,710.00	2223-31
DALC	Training Materials	4.00	2223-31
T&G Garden Maintenance	Grass Cutting	160.00	2223-31
Sue Hemsworth	Orchard Centre Cleaning (Feb 23)	71.57	SO
EDF Energy	Electricity	57.77	DD
BT Group Ltd	Broadband (Feb 23)	45.12	DD
IONOS	Village Website Hosting (Feb 23)	16.84	DD
HMRC	Tax Deduction	126.20	2223-32
RJ Martin	Salary (Feb 23)	505.70	2223-32

Clerk

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RJ Martin	Travel Expenses	64.80	2223-33
Julie Down	Public Toilet Consumables	8.30	2223-33
Victory Hall	Room Hire	12.00	2223-33

RECEIPTS

Receipt from	Services	Amount £	Method
2022/2023			
None			

2223-171 MATTERS RAISED BY THE CHAIR

The Celebration committee had requested that the same arrangements for the Coronation celebrations be made as for the Jubilee last year and that the parish council underwrite a sum of £500.

Sue Briant-Evans explained that the committee were proposing that, on the afternoon of the coronation (Saturday 6th May 2023), a community picnic would take place with Monday 8th May a 'volunteering day' to be arranged for a potential litter-picking and community jobs session organised and insured by the parish council.

Clerk

The chairman had passed an email to enforcement officer at MDDC as developers at Yeo Vale are in breach of the planning conditions as they are working on Sundays and using the highway for parking and lorry unloading.

The chairman mentioned the upcoming elections on 4 May 2023 with the papers being available from the beginning of March. Applications have to be returned to the District Council, in person, by the published deadline for people to get on the ballot paper. Jackie Stoneman at MDDC can be contacted now to register an interest for forms to be sent out when they are available. The clerk would ensure that any communications he had from MDDC member services he would put on the website in a prominent position.

Clerk

2223-172 COUNCILLORS' REPORTS AND FUTURE AGENDA ITEMS (FOR INFORMATION ONLY)

Cllr. Graham reported that the county council policy on replacing street lighting bulbs was that:

- any failing lamps would be replaced with bright white led ones,
- the street lights between Barris and Court Barton had now all been repaired,
- contact had been established with EE on the Calor Gas broadband connection fund work and he will proceed with that,
- the bridge cottage fencing replacement was the responsibility of DCC Structures team and not highways as it was on top of a wall and the fencing on the opposite side was on Network Rail land.

Cllr. Down said that the presentation to Eddie the postman would be at 11.30am

Lapford Parish Council

Lapford Parish Council Meeting 14th February 2023

Email: clerk@lapfordparishcouncil.org.uk Phone: 07768 829511 Website: www.lapfordparishcouncil.org.uk

on 25th February at the village market, and that he would prefer cash rather than tokens. She also brought up the matter of dog mess but it was believed that there was not much more that could be done other than looking at the MDDC website. The was a need to put in an earlier date for litter-picking before Easter – 2nd April 2023 at 10am was agreed. She had also not had much response to her attempt to devise a to-do list.

JD

Cllr. Andrews requested that the subject of the telephone box was put on the next agenda to decide what should be done. He also questioned whether the parish council would install a handrail on the PROW as discussed earlier and the conclusion was that this is not usually provided on any footpath of this sort.

Clerk

Cllr. Shapland was concerned about the need for Highways to clear drains, as water had collected across the A377 in the village which had then frozen, causing a number of accidents. He was informed that you can report this online and this should be done to get it on the system, following which it would be down to DCC Highways to get it sorted.

2223-173 DATE OF NEXT MEETING

To note the date of the next meeting is scheduled for Tuesday 14th March 2023 at 7.30pm in the small room at the Victory Hall. The deadline for agenda items is midday on Tuesday 7th March 2023.

Clerk

2223-174 EXCLUSION OF PRESS AND PUBLIC

There were no matters requiring the exclusion of the press and public.

2223-175 CLOSE OF MEETING

The meeting was closed at 10.05pm.

Signed: Chairman Date:

THE ORCHARD CENTRE FIRE RISK ASSESSMENT

Report by the Parish Clerk

The Bison Assist report on the Orchard Centre has highlighted a number of matters that need to be addressed with varying timescales. The matters highlighted are summarised below, in order of urgency.

HIGH RISK	To be completed immediately
Automatic Smoke Detectors	There are currently none. Having looked at this in some detail, these can be slightly beefed-up versions of what people have in their homes and cost relatively little – particularly for the battery-operated versions. Most of the good makes (eg Kidde) have batteries guaranteed for 10 years, following which the whole unit is replaced and these cost £30-£40 each. My suggestion would be to buy three of these alarms – one for the office, one for the cupboard and the third for the toilet and fit them ourselves.
Combustible Materials	This is about the Archive paperwork and its storage in the cupboard alongside the heater which keeps it dry. Not only is the paperwork bone dry but the storage is mainly in cardboard boxes which would provide no protection to the paperwork. The need to keep the Archive in the Orchard Centre will have to be discussed with the group alongside what the parish council can do to improve the facilities. Possibilities might be to have more secure containers for the paperwork and different forms of heating/dehumidifying the cupboard. A wider conversation about the Archive and its use might need to be had, including the possibility of digitalising it. Currently, if a fire occurs in the Orchard Centre the whole thing is lost.
Fixed Wire Testing	Steve Munday has been asked whether he would be able and willing to undertake this on behalf of the parish council.

MEDIUM RISK	To be completed within 3 months of report
Fire Safety & Evacuation Plan	This is the document that needs to be drawn up which will cover most of the following matters.
Assembly Point	Included in the Fire Safety & Evacuation Plan. Presumably the other side of the car park or on Lower Town Place.
Competent Person to Assist Responsible Person (The Clerk)	A designated councillor who can be called upon should anything go wrong.
Evacuation Process	Included in the Fire Safety & Evacuation Plan.
Fire Hazards, Safety Procedures Communication with Contractors	Included in the Fire Safety & Evacuation Plan.
Fire Wardens	Need to be defined and trained.
Fire Drills	Need to happen once a and recorded when it does.
Arrangements for Evacuation of Disabled Users	Included in the Fire Safety & Evacuation Plan.

LOW RISK	To be completed between 6 and 12 months of report
Training in Use of Extinguishers	Does the village hall have any trained fire extinguisher people?
List of Weekly Test of Smoke Detector Tests	This needs doing – just pushing button to see if it works.
Position of Fire Extinguishers	These need to be wall-mounted as near to the entrance as possible.
Fire Extinguisher ID Signs	As cheap as chips! Can be obtained online and located where extinguishers should be.
Fire Safety Log Book	All fire safety activities need to be recorded.
Fire Safety Policy	No policy currently – suggest as an appendix to a Health & Safety Policy.

The parish council needs to address these matters with some urgency.

Rob Martin

21st March 2023

Year-End

Internal Audit

2022/23

23 JANUARY 2023

Mulberry & Co



Mulberry & Co
Accountants

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Introduction

We are writing to confirm your 2022/23 year-end internal audit arrangements. Internal audit is an on-going function, undertaken regularly throughout the financial year, to test the continuing existence and adequacy of the authority's internal controls. It results in an annual assurance report to Members designed to improve effectiveness and efficiency of the activities and operating procedures under the authority's control.

At Mulberry & Co we recommend that councils have at least two internal audits per annum with one in the autumn (interim) and one after the council year end. In some cases, your council may well have additional interim audits where there are significant areas to focus upon.

If your council had an interim audit during the year, the focus was on the governance and accountability functions of the council rather than the financial elements. If you did not have an interim audit, we will complete these checks as part of our year-end audit.

The year-end audit will focus on any areas identified at the interim audit, and on the accurate completion of the Annual Governance and Accountability Return (AGAR) and supporting paperwork due for submission to the external auditor.

Upon completion of the year-end audit, in addition to signing the Annual Internal Audit Report contained within the AGAR, we will provide you with a full written report confirming our findings and making recommendations for improvement where appropriate for the improvement of internal processes.

The council can use this report to supplement any internal reviews conducted and provide assurances in completing the Annual Governance Statement contained within the AGAR.

LAWS AND REGULATIONS

Regulation 5 (1) of the Accounts and Audit Regulations 2015 imposes a duty on local councils to 'undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal audit standards or guidance.' For parish and town councils, this guidance is set out in the NALC publication "Governance and Accountability for Smaller Authorities in England."

The purpose of internal audit is to review and report to the council whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Location of audit

We aim to carry out a minimum of one internal audit visit on site during the year to allow greater opportunity to effectively test processes and procedures. If this visit does not highlight any specific concerns, we may then offer the option to complete the year-end internal audit remotely, as we developed effective systems to accommodate these requests during the pandemic restrictions.

Please note that bookings are available on a first come first served basis, and we will try to accommodate all reasonable requests for specific dates and times.

Onsite audits

Your auditor will attend on site at the agreed date and time. Please ensure you have access to the information listed in the appendices for the visit. If information is available electronically, there is no need to print this specifically for the audit. Assuming all information is available at that time of the audit, we will aim to complete our report within 48 hours of the visit.

Remote audits

If you request a remote audit, this will be conducted over a period of time, starting with an initial review of information sent to us as detailed in the appendices. We respectfully request this information to be provided to us **at least one week in advance of your booked date and time**. This can be emailed or uploaded via your Openspace account.

We may then contact the council to request further sample evidence based on the information sent to us, to support our findings.

The booked date and time for your remote audit will allow your auditor to contact you to discuss the findings either over the phone or via video conference. **Please ensure you provide the correct contact telephone number or video conference link when you book your date and time.**

The remote audit report will then be finalised, pending receipt of any additional information requested, issued to the council via your Openspace account.

Who is to carry out the work?

Audit work will primarily be carried out by either Mark Mulberry or Andy Beams, although we may use suitable experienced associates during times of high demand.

How long will an audit take?

This is dependent on the scale and complexity of your council's accounts. We aim to conduct the majority of the work at the interim audit, so that at the year-end our work is focused on the AGAR and the information being presented to the external auditor. As a guide, we generally allow four to six hours for a full year's auditing. Our audit plan (page 6) details the core testing we will carry out, although we may conduct further tests as required.

Engagement letter

Our engagement letters are issued electronically via our Openspace secure server. This letter sets out the basis of our professional engagement and is required under the ethical guidelines of The Association of Chartered Certified Accountants. The contents of the letter describe our respective responsibilities and key deadlines. Please contact us if the contents of this letter are not in accordance with your understanding of our terms of appointment or you do not have an engagement letter.

We will shortly be issuing engagements letters for those councils receiving only a year-end internal audit from Mulberry & Co. You will receive an automatic notification of this from our Openspace server with a link attached. **If your council received an interim internal audit during the year, you will have already received and approved your engagement letter.**

Please can I remind you to logon to your Openspace account to electronically sign your engagement letter by going to www.irisopenspace.co.uk. By electronically signing the engagement letter, you are agreeing that we can start work immediately and that you agree with our terms. **Please note we cannot start work until the engagement letter has been approved.**

Fees and services

We base our charges on hourly rates which remains the same as the 2021/22 rate for the 2022/23 council year and £0.45p per mile for travel expenditure. All our fees and charges are subject to VAT at the prevailing rate.

Your right to complain

If you feel unhappy at any time about the service that we provide to you or the amount that we charge, I hope that you will first raise your concerns with me. Whether or not you wish to do this, we operate a formal complaints procedure, which you have the right to use at any time.

If you require any further information, or have any queries, please do not hesitate to contact us.

Kind regards

Mark Mulberry

Audit Plan

Audit assertions	Recommended minimum testing
Appropriate books of account have been kept properly throughout the year.	• Ensure the correct roll forward of the prior year cashbook balances to the new financial year • Check a sample of financial transactions in cashbooks to bank statements, etc. The sample size dependent on the size of the authority and nature of accounting records maintained
The council's financial regulations have been met, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.	• Review the procedures in place for acquisition of formal tenders and quotes, ensuring they are in line with the Standing Orders and Financial Regulations which should be based on the latest version. • Ensure that consistent values are in place for the acquisition of formal tenders between Standing Orders and Financial Regulations (frequently different limits are recorded in the two documents) • Review the procedures for receipt of invoices, agreement of invoice detail and confirmation of goods /services delivery and approval for payment. Ideally, a suitably designed certification stamp should be in place providing for evidencing of these checks and payment authorisation • Check that there is effective segregation between the writing of cheques or the setting up of online payments, and physical release of payments • Check that VAT reclaims are prepared and submitted in a timely manner in line with the underlying records and in accordance with current HMRC requirements • Where debit / credit cards are in use, establish the total monthly and individual transaction limits and ensure appropriate controls over physical security and usage of the cards are in place
The council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	• Ensure that authorities have prepared, and formally adopted, at least once annually, an appropriate and comprehensive register of assessed risks, both regular and ad hoc • Ensure that appropriate levels of insurance cover are in place for land, buildings, public, employers' and hirers' (where applicable) liability, fidelity / employees (including councillors) liability, business interruption and cyber security • Ensure that appropriate arrangements are in place for monitoring play areas, open spaces and sports pitches: such reviews should be undertaken by appropriately qualified external inspectors or, if by officers or members, that they have received the appropriate training and accreditation
The precept or rates requirement resulted from an adequate budgetary	• Ensure that the full authority, not a committee, has considered, approved and adopted the annual precept in accordance with the required parent authority timetable

process; progress against the budget was regularly monitored; and reserves were appropriate.	• Ensure that budget reports are prepared and submitted to council / committees periodically during the year with appropriate commentary on any significant variances • Review the budget performance either during the year or at the financial year-end seeking explanations for any significant or unanticipated variances • Ensure that the authority has considered the establishment of specific earmarked reserves and, ideally, reviews them annually as part of the budget assessment process • Ensure that the precept in the accounts matches the submission form to the relevant authority and the public record of precepted amounts
Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	• Review "aged debtor" listings to ensure appropriate follow up action is in place • Allotments: ensure that appropriate signed tenancy agreements exist, that an appropriate register of tenants is maintained identifying, that debtors are monitored. • Burials: ensure that a formal burial register is maintained that it is up-to-date and that a sample of interments and memorials are appropriately evidenced, that fees have been charged at the correct approved rate and been recovered within a reasonable time: (Authorities should also acquire and retain copies of Burial / Cremation certificates) • Hall hire: ensure that an effective diary system for bookings is in place identifying the hirer, hire times and ideally cross-referenced to invoices raised • Leases: ensure that leases are reviewed in a timely manner in accordance with the terms of the lease and rents similarly reviewed appropriately at the due time • Other variable income streams: ensure that appropriate control procedures and documentation are in existence to provide a clear audit trail through to invoicing and recovery of all such income • Where amounts are receivable on set dates during the year, ensure that an appropriate control record is maintained duly identifying the date(s) on which income is due and actually received / banked
Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for.	• A number of authorities are now running down and closing their petty cash accounts and using debit / credit cards for ad hoc purchases. Consequently, a "not applicable" response is frequently required in this area. • Review the systems in place for controlling any petty cash and cash floats (used for bar, catering, etc.) • Check a sample of transactions during the financial year to ensure appropriate supporting documentation is held • Review the existence of evidenced periodic independent verification of the petty cash and any other cash floats held

	• Ensure that VAT is identified wherever incurred and appropriate • Physically check the petty cash and other cash floats held • Where bar or catering facilities are in place, ensure that appropriate cashing-up procedures are in place reconciling the physical cash takings to the till "Z" total readings
Salaries to employees and allowances to members were paid in accordance with council approvals, and PAYE and NI requirements were properly applied.	• Ensure that, for all staff, a formal employment contract is in place together with a confirmatory letter setting out any changes to the contract • Ensure that appropriate procedures are in place for the payment of members allowances and deduction of any tax liability • Ensure that, for a sample of staff salaries, gross pay due is calculated in accordance with the approved spinal point on the NJC scale or hourly rate, if off-scale, and with the contracted hours • Ensure that appropriate tax codes are being applied to each employee • Where free or paid for software is used, ensure that it is up to date. • For the test sample of employees, ensure that tax is calculated appropriately • Check the correct treatment of pension contributions to either the Local Government pension scheme (non - taxable, deducted from the gross salary or DC schemes like NEST which already allow for tax deductions) • For NI, ensure that the correct deduction and employer's contributions are applied: NB. The employers' allowance is not available to councils but may be used by other authorities • Ensure that the correct employers' pension percentage contribution is being applied • Ensure that for the test sample, the correct net pay is paid to the employee with tax, NI and pension contributions correctly paid to the respective agencies
Asset and investments registers were complete and accurate and properly maintained.	<u>Tangible fixed assets</u> • Ensure that the authority is maintaining a formal asset register and updating it routinely to record new assets at historic cost price, net of VAT and removing any disposed of / no longer serviceable assets • Physically verifying the existence and condition of high value, high risk assets may be appropriate • Ideally, the register should identify for each asset the purchase cost and, if practicable, the replacement / insured cost, the latter being updated annually and used to assist in forward planning for asset replacement • Additions and disposals records should allow tracking from the prior year to the current • Ensure that the asset value to be reported in the AGAR at Section 2, Box 9 equates to the prior year reported value, adjusted for the nominal value of any new acquisitions and /or disposals

	• Compare the asset register with the insurance schedule to ensure that all assets as recorded are appropriately insured or “self-insured” by the authority <u>Fixed asset investments</u> • Ensure that all long-term investments (i.e., those for more than 12-month terms) are covered by the “Investment Strategy” and reported as Assets in the AGAR at Section 2, Box 9. <u>Borrowing and lending</u> • Ensure that the authority has sought and obtained appropriate DMO approval for all loans acquired • Ensured that the authority has accounted for the loan appropriately (i.e., recorded the full value of the loan. Any arrangement fee should be regarded as an admin expense) in the year of receipt • Ensure that the combined principal loan repayment and interest for the year is correctly recorded in the AGAR at Section 2 Box 5 • Ensure that the outstanding loan liability as of 31st March each year is correctly recorded in the AGAR at Section 2, Box 10 (value should be verified via the DMO website) • Where the authority has issued loans to local bodies, they should ideally seek signed indemnities from the recipient body, or their members, agreeing to underwrite the loan debt
Periodic and year-end bank account reconciliations were properly carried out.	• Ensure that bank reconciliations are prepared routinely, are subject to independent scrutiny and sign-off by members • Verify the accuracy of the year-end bank reconciliation detail and ensure accurate disclosure of the combined cash and bank balances in the AGAR, Section 2, Box 8 • Where the authority has bank balances in excess of £100,000 it has an appropriate investment strategy
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, were supported by an adequate audit trail from underlying records, and where appropriate debtors and creditors were properly recorded.	• Ensure that, where annual turnover exceeds £200,000, appropriate records are maintained throughout the year on an Income and Expenditure basis to facilitate budget reporting in that vein • Ensure that appropriate accounting arrangements are in place to account for debtors and creditors during the year and at the financial year-end • Check the AGAR for completion and accuracy • Trace the source of the amounts entered to the AGAR
If the authority certified itself as exempt from a	• The correct exemption certificate was prepared and minuted in accordance with the statutory submission deadline

limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt.	That it has been published, together with all required information on the council's website and noticeboard
The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements	- This test applies only to those councils covered by the £25,000 External Audit exemption - Internal auditors should review the authority's website ensuring that all required documentation is published in accordance with the Transparency Code for Smaller Authorities
The authority, during the previous year (2021-22) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations	- Examine a copy of the required "Public Notice" ensuring that it clearly identifies the statutory 30 working day period when the authority's records are available for public inspection. - Check whether councils have minuted the relevant dates at the same time as approving the AGAR
The authority has complied with the publication requirements for 2021/22 AGAR	- Confirm the Notice for the Exercise of Public Rights and Sections 1 and 2 of the AGAR are published on the council website. - Check the External Auditor Report and Certificate and Notice of Conclusion of Audit are published on the council website.
Trust funds (including charitable) The council met its responsibilities as a trustee.	- Confirm that all charities of which the council is a Trustee are up to date with Charity Commission filing requirements - Confirm that the council is the sole trustee on the Charity Commission register - Confirm that the council is acting in accordance with the Trust deed - Confirm that the charity meetings and accounts are recorded separately from those of the council - Review the level and activity of the charity and where a risk-based approach suggests such, review the Independent Examiner's report

Information to prepare for audit

Final audit (held April to June 2023)

1	Ensure your website is updated with the information contained in Appendix A.	
2	Did your council have an interim audit during Autumn 2022?	Yes – refer to the information in Appendix B. No – refer to the information in Appendix C.
3	Is your final audit on site?	Yes – prepare the information in Appendix B or C (as appropriate) electronically and/or paper based and have available for the booked date and time. No – prepare the information in Appendix B or C (as appropriate) electronically and email to councils@mulberryandco.co.uk or upload to your Openspace account <u>at least one week</u> in advance of your scheduled date.

APPENDIX A – Information to be available on the council website

APPLICABLE TO ALL COUNCILS

	Information to be up to date and published on the council website	Tick to confirm
1	Financial Regulations and Standing Orders	
2	Register of Members' Interests	
3	Minutes, agendas and non-confidential supporting papers for all council and committee meetings	
4	Data to comply with either the relevant Transparency Act Regulations	
5	2021/22 signed Annual Governance and Accountability Return (AGAR)	
6	2021/22 Notice of Elector's Rights	
7	2021/22 External Auditor's Certificate and Notice of Conclusion of Audit	

APPENDIX B – Information to be reviewed at the final audit**APPLICABLE ONLY TO COUNCILS AT FINAL AUDIT WHO HAD
AN INTERIM AUDIT DURING 2022/23 FINANCIAL YEAR**

	List of information for review	Tick to confirm
1	Completed Annual Governance and Accountability Return (AGAR)	
2	Full audit trail to support the amounts in boxes 1 to 7 on the AGAR	
3	Report detailing income and expenditure versus budget to 31 March 2023	
4	Detail of earmarked reserves and general reserve balances on 31 March 2023	
5	Bank reconciliations for all bank accounts for 31 March 2023, together with bank statement page showing reconciled balance	
6	Completed variance analysis to explain differences as required by the External Auditor	
7	Explanation of the difference between boxes 7 & 8 on the AGAR (where applicable)	
8	PWLB statement dated 31 March 2023 and details of direct debit payments made in year	
9	Copy of fixed asset register to 31 March 2023 matching total in box 9 on the AGAR	
10	Completed notice for the Exercise of Public Rights	
11	Council comments on issued raised at interim audit (where applicable)	

APPENDIX C – Information to be reviewed at the final audit**APPLICABLE ONLY TO COUNCILS AT FINAL AUDIT WHO DID NOT HAVE
AN INTERIM AUDIT DURING 2022/23 FINANCIAL YEAR**

	List of information for review	Tick to confirm
1	Minute references of review of Financial Regulations and Standing Orders	
2	Minute references of review of risk assessments and risk management policies	
3	Minute references of review of 2021/22 internal audit report	
4	Minute reference of review and acceptance of 2021/22 External Auditor's Certificate and Notice of Conclusion of Audit	
5	Minute reference of review of fees and charges levied by the council	
6	Copy of cashbooks year to date for 2022/23 (either excel spreadsheet or from your accounting package)	
7	If using electronic accounting package - nominal ledger print (all cost centres / account codes year to date) in nominal account order	
8	Report detailing income and expenditure versus budget for the year	
9	List of earmarked reserves	
10	Copy of last submitted VAT return and evidence of receipt of refund amount	
11	Copy of insurance certificate and policy schedule	
12	Copy of financial risk assessments	
13	Copy of draft 2023/24 budget (if available) Detail of timescale for budget setting if not yet started	
14	Petty cash cashbook (if applicable) and copy of vouchers	
15	Payroll summaries and pay slips for two consecutive calendar months	
16	Copy of fixed asset register showing additions and deletions since 31 March 2022	
17	Copy of bank reconciliations for three consecutive months, together with bank statement page showing reconciled balance	
18	Confirmation of charity numbers where council acts as sole managing trustee (if applicable)	
19	Copy of signed Acceptance of Office form for last appointed councillor	

20	Completed Annual Governance and Accountability Return (AGAR)	
21	Full audit trail to support the amounts in boxes 1 to 7 on the AGAR	
22	Report detailing income and expenditure versus budget to 31 March 2023	
23	Detail of earmarked reserves and general reserve balances on 31 March 2023	
24	Bank reconciliations for all bank accounts for 31 March 2023, together with bank statement page showing reconciled balance	
25	Completed variance analysis to explain differences as required by the External Auditor	
26	Explanation of the difference between boxes 7 & 8 on the AGAR (where applicable)	
27	PWLB statement dated 31 March 2023 and details of direct debit payments made in year	
28	Copy of fixed asset register to 31 March 2023 matching total in box 9 on the AGAR	
29	Completed notice for the Exercise of Public Rights	
30	Council comments on any issues raised at final audit 2022	

Contact Us

- Email councils@mulberryandco.co.uk
- Phone 01483 423 054
- Upload – <https://www.irisopenspace.co.uk/Account/LogOn>

LAPFORD PARISH COUNCIL

BANK RECONCILIATION AS AT
20-Mar-23

		£	£
Bank Balances 20/03/23			
	NatWest	10,005.18	
	NS&I	21,541.47	
	Petty Cash	-	
			31,546.65
Uncleared Payments			
Uncleared Credits			
			-
TOTAL BALANCES			31,546.65
Balance at 1/4/2022	Current Account	19,391.59	
	NS&I	21,541.47	
	Petty Cash	-	
			40,933.06
Plus Receipts		25,723.51	
Less Payments		(35,109.92)	
			(9,386.41)
TOTAL BALANCES			31,546.65
Reconciliation			-

**NatWest**

Account type: **BUSINESS CURRENT**
Account number: **04515099**
Sort code: **52-30-06**
Account name: **SLA LAPFORD P C V**

Transactions

Date: **21st March 2023**

Your transactions

Showing: Last 1 month (4 weeks), All Transactions

Date	Type	Description	Paid in	Paid out	Balance
20 Mar 2023	DPC	HMRC CUMBERNAULD , 475PP01227889 , VIA ONLINE - PYMTB, FP 20/03/23 40 , 01013612316221000N	-	£126.40	£10,005.18
20 Mar 2023	DPC	RJ MARTIN , SALARY MAR 23 , VIA ONLINE - PYMTB, FP 20/03/23 40 , 02013612321390000N	-	£505.50	£10,131.58
14 Mar 2023	D/D	EVERFLOW LIMITED , B264080A	-	£4.97	£10,637.08
13 Mar 2023	DPC	S BRIANT-EVANS , TREE & MUGS , VIA ONLINE - PYMTB, FP 13/03/23 10 , 57142647404920000N	-	£524.32	£10,642.05
13 Mar 2023	DPC	VICTORY HALL , INV 492 , VIA ONLINE - PYMTB	-	£12.00	£11,166.37
9 Mar 2023	D/D	1&1 INTERNET LTD. , V73144437-67032429	-	£16.84	£11,178.37
1 Mar 2023	D/D	EDF ENERGY , 671171872806	-	£87.14	£11,195.21
1 Mar 2023	S/O	SUE HEMSWORTH , OC CLEANING , FP 01/03/23 30 , 01024930761634000N	-	£71.57	£11,282.35
27 Feb 2023	D/D	BT GROUP PLC , GP00449335-000052	-	£45.12	£11,353.92

© National Westminster Bank Plc, downloaded from the NatWest online transactions service on 21st March 2023. Search "transactions" on natwest.co.uk for more information.

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LAPFORD PARISH COUNCIL - CASH BOOK 2022/2023

Date	Cheque or Receipt	VAT Number	Payee	Description	Total £	VAT £	Dr £	Cr £	Running Total £
01/04/2022			Balance b/f						(19,391.59)
01/04/2022	DD		Sue Hemsworth	Orchard Centre Cleaning	52.00		52.00		(19,339.59)
07/04/2022	2223-02	972098196	DALC	Subscription	247.56	28.56	219.00		(19,092.03)
07/04/2022	2223-02		Clyst Honiton Parish Council	SLCC Subscription	61.00		61.00		(19,031.03)
07/04/2022	2223-03	232555575	Screwfix	Electrical Supplies OC	23.85	3.97	19.88		(19,007.18)
07/04/2022	2223-03	495462803	Corido	Jubilee Bench	660.00	103.33	556.67		(18,347.18)
11/04/2022	BGC		MDDC	Precept			-	11,108.00	(29,455.18)
19/04/2022	DD	752539027	IONOS	Village Website Hosting	14.44	2.42	12.02		(29,440.74)
20/04/2022	2223-01		RJ Martin	Salary April 2022	477.40		477.40		(28,963.34)
20/04/2022	2223-01		HMRC	Tax Deduction	119.35		119.35		(28,843.99)
21/04/2022	DD		PWLB	Loan Repayment	2,249.63		2,249.63		(26,594.36)
27/04/2022	DD	245719348	BT Group Ltd	Broadband	45.12	7.52	37.60		(26,549.24)
28/04/2022	BGC		HMRC	VAT Refund			-	344.19	(26,893.43)
01/05/2022	DD		Sue Hemsworth	Orchard Centre Cleaning	52.00		52.00		(26,841.43)
03/05/2022	DD	553769603	Southern Electric	Electricity OC	89.43	4.26	85.17		(26,752.00)
11/05/2022	2223-05	343475355	Morrisons	Cleaning Materials OC	13.00	2.17	10.83		(26,739.00)
11/05/2022	2223-05		MDDC	Jubilee TEN	21.00		21.00		(26,718.00)
18/05/2022	DD	752539027	IONOS	Village Website Hosting	14.44	2.42	12.02		(26,703.56)
20/05/2022	2223-04		RJ Martin	Salary May 2022	477.35		477.35		(26,226.21)
20/05/2022	2223-04		HMRC	Tax Deduction	119.40		119.40		(26,106.81)
20/05/2022	OLR		Lapford Project 2000	Noticeboard Relocation			-	105.00	(26,211.81)
23/05/2022	2223-06		Temptation Gifts	Jubilee Bunting	51.35		51.35		(26,160.46)
23/05/2022	2223-06		HC Joinery	Noticeboard Relocation	315.00		315.00		(25,845.46)
23/05/2022	2223-06	580248244	Hotline	Jubilee Mugs	343.87	57.31	286.56		(25,501.59)
23/05/2022	2223-06	190023639	Amazon	Jubilee Flags	17.99	3.00	14.99		(25,483.60)
24/05/2022	2223-07		Community First	Insurance Premium 2022/23	497.17		497.17		(24,986.43)
25/05/2022	BACS		DCC	P3 Grant			-	800.00	(25,786.43)
27/05/2022	DD	245719348	BT Group Ltd	Broadband	45.12	7.52	37.60		(25,741.31)
31/05/2022	BACS		DCC	Grant Jubilee Bench			-	350.00	(26,091.31)
01/06/2022	DD		Sue Hemsworth	Orchard Centre Cleaning	52.00		52.00		(26,039.31)

LAPFORD PARISH COUNCIL - CASH BOOK 2022/2023

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Date	Cheque or Receipt	VAT Number	Payee	Description	Amount			Running Total	
					Total £	VAT £	Dr £	Cr £	£
01/06/2022	DD		Pennon Water Services	Water Supply OC	53.44		53.44		(25,985.87)
08/06/2022	OLR		Church PCC	Noticeboard Relocation			-	105.00	(26,090.87)
13/06/2022	DD		ICO	Annual Fee	35.00		35.00		(26,055.87)
15/06/2022	DD	752539027	IONOS	Village Website Hosting	14.44	2.42	12.02		(26,041.43)
16/06/2022	OLR		Miss J Cornelius	Jubilee Mug Donation			-	100.00	(26,141.43)
16/06/2022	2223-09		Victory Hall	Room Hire	48.00		48.00		(26,093.43)
16/06/2022	2223-09	220671538	ICA Audit & Consultancy	Internal Audit	219.46	36.58	182.88		(25,873.97)
16/06/2022	2223-10	533549733	Cumbrial Clock Co.	Clock Maintenance	198.00	33.00	165.00		(25,675.97)
16/06/2022	2223-10	972098196	DALC	Training	308.63	49.36	259.27		(25,367.34)
16/06/2022	2223-10		Pat Gowie	Gift	25.00		25.00		(25,342.34)
17/06/2022	2223-11		Lapford Voluntary Car Aid	Section 137 Grant	500.00		500.00		(24,842.34)
17/06/2022	DD	313665119	Everflow Ltd	Water Supply/Sewage	31.41	1.75	29.66	273.06	(24,810.93)
20/06/2022	Cash		RJ Martin	Church Clock Refurbishment			-		(25,083.99)
20/06/2022	2223-08		HMRC	Tax Deduction	119.40		119.40		(24,964.59)
20/06/2022	2223-08		RJ Martin	Salary June 22	477.35		477.35		(24,487.24)
27/06/2022	DD	245719348	BT Group Ltd	Broadband	45.12	7.52	37.60		(24,442.12)
01/07/2022	SO		Sue Hemsworth	Orchard Centre Cleaning	52.00		52.00		(24,390.12)
01/07/2022	DD		Pennon Water Services	Water Supply OC	10.97		10.97		(24,379.15)
04/07/2022	DD	523041202	EDF Energy	Electricity	17.00	0.81	16.19		(24,362.15)
14/07/2022	DD	313665119	Everflow Ltd	Water & Sewage	15.87	0.88	14.99		(24,346.28)
15/07/2022	2223-13	819326518	Refresh eCommerce	Paper	34.97	5.83	29.14		(24,311.31)
15/07/2022	2223-13	727255821	Amazon	Lever Arch Files	42.38	7.06	35.32		(24,268.93)
15/07/2022	2223-13	190023639	Amazon	Printer Toner	68.79	11.47	57.32		(24,200.14)
18/07/2022	DD	752539027	IONOS	Village Website Hosting	14.44	2.42	12.02		(24,185.70)
18/07/2022	DD	553769603	Southern Electric	Final Electricity	3,228.93	538.15	2,690.78		(20,956.77)
20/07/2022	2223-12		HMRC	Tax Deduction	119.40		119.40		(20,837.37)
20/07/2022	2223-12		RJ Martin	Salary July 22	477.35		477.35		(20,360.02)
20/07/2022	2223-14		T&G Garden Maintenance	Strimming etc Coronation Seat	55.00		55.00		(20,305.02)
20/07/2022	2223-14		Victory Hall	Room Hire June 2022	24.00		24.00		(20,281.02)
27/07/2022	DD	245719348	BT Group Ltd	Telephone & Broadband	45.12	7.52	37.60		(20,235.90)

LAPFORD PARISH COUNCIL - CASH BOOK 2022/2023

Date	Cheque or Receipt	VAT Number	Payee	Description	Total £	VAT £	Amount	Dr £	Cr £	Running Total £
01/08/2022	SO		Sue Hemsworth	Orchard Centre Cleaning	52.00			52.00		(20,183.90)
04/08/2022	2223-16		Julie Down	Cleaning Materials	12.45			12.45		(20,171.45)
04/08/2022	2223-16		RJ Martin	Travel Expenses	61.20			61.20		(20,110.25)
04/08/2022	2223-17		Heart of Lapford Development	Final PWLB Payment	2,667.68			2,667.68		(17,442.57)
04/08/2022	DD	313665119	Everflow Ltd	Water & Sewage	21.13	1.27		19.86		(17,421.44)
08/08/2022	DD	523041202	EDF Energy	Electricity	98.26	4.68		93.58		(17,323.18)
10/08/2022	Cash		Sue Briant-Evans	Jubilee Net Cash				-	463.58	(17,786.76)
15/08/2022	DD	313665119	Everflow Ltd	Water & Sewage	26.09	1.63		24.46		(17,760.67)
17/08/2022	DD	752539027	IONOS	Village Website Hosting	14.44	2.42		12.02		(17,746.23)
20/08/2022	2223-15		HMRC	Tax Deduction	119.20			119.20		(17,627.03)
20/08/2022	2223-15		RJ Martin	Salary July 22	477.55			477.55		(17,149.48)
31/08/2022	DD	245719348	BT Group Ltd	Telephone & Broadband	45.12	7.52		37.60		(17,104.36)
01/09/2022	SO		Sue Hemsworth	Orchard Centre Cleaning	52.00			52.00		(17,052.36)
02/09/2022	DD	523041202	EDF Energy	Electricity	20.17	0.96		19.21		(17,032.19)
07/09/2022	2223-20		MDDC	Planning Fee Wall	117.00			117.00		(16,915.19)
07/09/2022	2223-20	603734951	Zoll	Defibrillator Batteries	59.99	10.00		49.99		(16,855.20)
09/09/2022	2223-19		Trevor Hill	Grass Cutting	160.00			160.00		(16,695.20)
09/09/2022	2223-19		Narked Design	Website Hosting	178.00			178.00		(16,517.20)
14/09/2022	DD	313665119	Everflow Ltd	Water & Sewage	21.16	1.01		20.15		(16,496.04)
15/09/2022	DD	752539027	IONOS	Village Website Hosting	14.44	2.42		12.02		(16,481.60)
20/09/2022	2223-18		HMRC	Tax Deduction	119.20			119.20		(16,362.40)
20/09/2022	2223-18		RJ Martin	Salary July 22	477.55			477.55		(15,884.85)
27/09/2022	DD	245719348	BT Group Ltd	Telephone & Broadband	45.12	7.52		37.60		(15,839.73)
01/10/2022	SO		Sue Hemsworth	Orchard Centre Cleaning	52.00			52.00		(15,787.73)
03/10/2022	DD	523041202	EDF Energy	Electricity	37.36	1.78		35.58		(15,750.37)
05/10/2022	BGC		MDDC	Precept				-	11,108.00	(26,858.37)
12/10/2022	2223-23	343475355	Morrisons	Toilet Rolls etc	9.99	1.67		8.32		(26,848.38)
12/10/2022	2223-22		Victory Hall	Room Hire	24.00			24.00		(26,824.38)
12/10/2022	2223-22		Lee Duddridge	Footpath Lighting	75.00			75.00		(26,749.38)
12/10/2022	2223-22	440498250	PKF Littlejohn	External Audit	240.00	40.00		200.00		(26,509.38)

LAPFORD PARISH COUNCIL - CASH BOOK 2022/2023

Date	Cheque or Receipt	VAT Number	Payee	Description	Amount			Running Total	
					Total £	VAT £	Dr £	Cr £	£
14/10/2022	DD	313665119	Everflow Ltd	Water & Sewage	26.09	1.24	24.85		(26,483.29)
20/10/2022	2223-21		RJ Martin	Salary Oct 22	477.35		477.35		(26,005.94)
20/10/2022	2223-21		HMRC	Tax Deduction	119.40		119.40		(25,886.54)
21/10/2022	DD		PWLB	Loan Repayment	2,249.63		2,249.63		(23,636.91)
27/10/2022	DD	245719348	BT Group Ltd	Telephone & Broadband	45.12	7.52	37.60		(23,591.79)
31/10/2022	DD	523041202	EDF Energy	Electricity	38.65	1.84	36.81		(23,553.14)
01/11/2022	SO		Sue Hemsworth	Orchard Centre Cleaning	52.00		52.00		(23,501.14)
08/11/2022	BGC		HMRC	VAT Refund			-	966.68	(24,467.82)
09/11/2022	2223-26	240800405	RBL	Wreath Donation	36.00	6.00	30.00		(24,431.82)
14/11/2022	2223-25	699344769	Adrian Pike	Concreting	714.00	119.00	595.00		(23,717.82)
14/11/2022	2223-25		Trevor Hill	Hedge Trimming	100.00		100.00		(23,617.82)
14/11/2022	DD	313665119	Everflow Ltd	Water & Sewage	21.16		21.16		(23,596.66)
14/11/2022	2223-25	699344769	Adrian Pike	Concreting	77.76	12.96	64.80		(23,518.90)
16/11/2022	DD	752539027	IONOS	Village Website Hosting	14.44	2.41	12.03		(23,504.46)
18/11/2022	2223-24		HMRC	Tax Deduction	206.02		206.02		(23,298.44)
18/11/2022	2223-24		RJ Martin	Salary Nov 22	701.59		701.59		(22,596.85)
18/11/2022	2223-24		Sue Hemsworth	Orchard Centre Cleaning	5.37		5.37		(22,591.48)
28/11/2022	DD	245719348	BT Group Ltd	Broadband	45.12	7.52	37.60		(22,546.36)
30/11/2022	DD	752539027	IONOS	Village Website Hosting	14.44	2.41	12.03		(22,531.92)
01/12/2022	SO		Sue Hemsworth	Orchard Centre Cleaning	52.00		52.00		(22,479.92)
08/12/2022	DD	752539027	IONOS	Village Website Hosting	27.10	4.52	22.58		(22,452.82)
14/12/2022	DD	313665119	Everflow Ltd	Water & Sewage	26.44		26.44		(22,426.38)
16/12/2022	2223-28		Victory Hall	Room Hire	24.00		24.00		(22,402.38)
16/12/2022	2223-28	291903881	WEP Fire Protection	Fire Equipment Inspection OC	71.99	12.00	59.99		(22,330.39)
16/12/2022	2223-28	291903881	WEP Fire Protection	PAT Testing OC	27.00	4.50	22.50		(22,303.39)
20/12/2022	2223-27		RJ Martin	Salary December 2022	505.50		505.50		(21,797.89)
20/12/2022	2223-27		Sue Hemsworth	Orchard Centre Cleaning	33.77		33.77		(21,764.12)
20/12/2022	2223-27		HMRC	Tax Deduction	112.20		112.20		(21,651.92)
28/12/2022	DD	245719348	BT Group Ltd	Broadband	45.12	7.52	37.60		(21,606.80)
30/12/2022	DD	523041202	EDF Energy	Electricity	39.31	1.87	37.44		(21,567.49)

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LAPFORD PARISH COUNCIL - CASH BOOK 2022/2023

Date	Cheque or Receipt	VAT Number	Payee	Description	Amount		Running Total	
					Total £	VAT £	Dr £	Cr £
04/01/2023	DD	523041202	EDF Energy	Electricity	57.77	2.75	55.02	(21,509.72)
01/01/2023	SO		Sue Hemsworth	Orchard Centre Cleaning	71.57		71.57	(21,438.15)
06/01/2023	DD	752539027	IONOS	Village Website Hosting	16.84	2.81	14.03	(21,421.31)
16/01/2023	DD	313665119	Everflow Ltd	Water & Sewage	20.13		20.13	(21,401.18)
20/01/2023	2223-30		HMRC	Tax Deduction	126.40		126.40	(21,274.78)
20/01/2023	2223-30		RJ Martin	Salary January 2023	505.50		505.50	(20,769.28)
26/01/2023	DD	245719348	BT Group Ltd	Broadband	45.12	7.52	37.60	(20,724.16)
29/01/2023	DD	523041202	EDF Energy	Electricity	65.59	3.12	62.47	(20,658.57)
01/02/2023	SO		Sue Hemsworth	Orchard Centre Cleaning	71.57		71.57	(20,587.00)
06/02/2023	DD	752539027	IONOS	Village Website Hosting	16.84	2.81	14.03	(20,570.16)
08/02/2023	2223-31	IE9852817J	Dropbox	Subscription	95.88	15.98	79.90	(20,474.28)
08/02/2023	2223-31	864800906	Direct 365	Fire Risk Assessment	342.00	57.00	285.00	(20,132.28)
08/02/2023	2223-31	533549733	Cumbria Clock Company	Refurbishment	7,710.00	1,285.00	6,425.00	(12,422.28)
08/02/2023	2223-31		DALC	Training Materials	4.00		4.00	(12,418.28)
08/02/2023	2223-31	232555575	Peter Heal B&Q	Christmas Lights	60.00	10.00	50.00	(12,358.28)
08/02/2023	2223-31	232555575	Roy Andrews B&Q	Christmas Lights & Materials	82.24	5.00	77.24	(12,276.04)
08/02/2023	2223-31		T&G Garden Maintenance	Grass Cutting	160.00		160.00	(12,116.04)
15/02/2023	2223-33		Victory Hall	Room Hire	12.00		12.00	(12,104.04)
15/02/2023	2223-33		Julie Down	Consumables	8.30		8.30	(12,095.74)
15/02/2023	2223-33		RJ Martin	Travel Expenses	64.80		64.80	(12,030.94)
20/02/2023	2223-32		HMRC	Tax Deduction	126.40		126.40	(11,904.54)
20/02/2023	2223-32		RJ Martin	Salary February 2023	505.50		505.50	(11,399.04)
26/02/2023	DD	245719348	BT Group Ltd	Broadband	45.12	7.52	37.60	(11,353.92)
28/02/2023	DD	523041202	EDF Energy	Electricity	87.14	4.15	82.99	(11,266.78)
01/03/2023	SO		Sue Hemsworth	Orchard Centre Cleaning	71.57		71.57	(11,195.21)
06/03/2023	DD	752539027	IONOS	Village Website Hosting	16.84	2.81	14.03	(11,178.37)
13/03/2023	2223-34	821334463	Ashridge Nurseries	Coronation Oak Tree	41.06	6.84	34.22	(11,137.31)
13/03/2023	2223-34	580248244	Hotline Group Ltd	Coronation Mugs	483.26	80.54	402.72	(10,654.05)
13/03/2023	2223-34		Victory Hall	Room Hire	12.00		12.00	(10,642.05)
14/03/2023	DD	313665119	Everflow Ltd	Water & Sewage	4.97		4.97	(10,637.08)

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LAPFORD PARISH COUNCIL - CASH BOOK 2022/2023

Date	Cheque or Receipt	VAT Number	Payee	Description	Total £	VAT £	Dr £	Cr £	Running Total
20/03/2023	2223-35		RJ Martin	Salary March 2023	505.50		505.50		(10,131.58)
20/03/2023	2223-35		HMRC	Tax Deduction	126.40		126.40		(10,005.18)

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LAPFORD PARISH COUNCIL

RECEIPTS AND PAYMENTS ACCOUNT MONITOR

20-Mar-23

2021/2022 Actual £		2022/2023 Revised Budget £	2022/2023 to date £	% of Budget £
	RECEIPTS			
20,713	Precept	22,216	22,216.00	100
743	Interest	50	-	-
400	Grants & Other Donations	1,633	1,633.06	100
-	Section 106 Income	-	-	-
-	PWLB Loan	-	-	-
-	Jubilee Events Income	564	563.58	100
-	Coronation Event Income	-	-	-
8,368	VAT Receipts	1,311	1,310.87	100
30,224	TOTAL Receipts	25,774	25,723.51	100
	PAYMENTS			
	Administration			
780	External Audit	200	200.00	100
150	Internal Audit	183	182.88	100
35	ICO	35	35.00	100
950	Legal Fees	117	117.00	100
-	Land Registry	-	-	-
478	Insurance	497	497.17	100
895	Elections	-	-	-
621	IT&C	200	257.90	129
274	Office Consumables	300	121.78	41
-	Refreshments	-	-	-
-	Postage	50	-	-
112	Venue Hire/Zoom	200	144.00	72
	Clerk & Councillors			
10,560	Locum Clerk	-	-	-
-	Clerk's Salary	7,600	7,598.26	100
-	NI	-	-	-
8	Clerk's Expenses	100	126.00	126
-	Councillor Expenses	100	-	-
-	Councillor Allowances	100	-	-
50	Training & Development	400	263.27	66
	Subscriptions			
217	DALC/NALC	220	219.00	100
-	SLCC	61	61.00	100
-	DCT	-	-	-
	Car Park			
144	Maintenance & Improvements	-	-	-
	Orchard Centre			
624	Cleaner	700	721.85	103
28	Cleaning Consumables	60	39.90	67
270	Electricity	3,500	3,215.24	92
185	Water	300	271.08	90
64	Maintenance & Improvements	200	387.37	194

LAPFORD PARISH COUNCIL

RECEIPTS AND PAYMENTS ACCOUNT MONITOR

20-Mar-23

2021/2022 Actual £		2022/2023 Revised Budget £	2022/2023 to date £	% of Budget £
413	Telephone & Broadband	450	413.60	92
-	Telephone Kiosk	-	-	-
-	Refurbishment	-	-	-
-	Maintenance	-	-	-
-	Defibrillator	-	-	-
-	Installation	-	-	-
-	Maintenance & Consumables	50	49.99	100
-	Community Website	-	-	-
-	Development	-	-	-
88	Maintenance	155	160.85	104
-	Maintenance - General	-	-	-
-	Annual Inspections	-	-	-
505	Church Clock	6,590	6,590.00	100
-	DAA Lighting	-	-	-
315	Grass Cutting	375	375.00	100
-	Verge Cutting	235	100.00	43
-	Landscaping	100	-	-
-	Weed Spraying	-	-	-
-	Noticeboard	315	315.00	100
-	Church Green Gates	-	-	-
-	Outdoor Bench	620	621.47	100
-	Public Rights of Way	-	-	-
-	Maintenance & Improvements	1,000	595.00	60
-	Emergency Planning	-	-	-
-	Equipment	100	-	-
-	Booklet	-	-	-
-	Maintenance & Improvements	100	-	-
-	Training	-	-	-
3,300	Grants Made	-	-	-
2,086	Lapford Church Green	1,300	-	-
-	LYPFT	190	-	-
487	COVID Emergency	-	-	-
-	LERT Expenses	-	-	-
-	Equipment	-	-	-
100	Section 137	1,000	652.24	65
30	General Donations	30	30.00	100
-	Armistice Wreath	60	-	-
75	Litter Pick Refreshments	75	75.00	100
-	Highways Improvements	-	-	-
-	Fireworks Event	-	-	-
-	Armistice Event	-	-	-
-	Calor Gas Fund - Broadband	1,305	-	-
75	Jubilee Events Expenditure	374	373.90	100
-	Coronation Event Expenditure	500	436.94	87
1,278	Lower Town Place - Capital Expenditure	-	-	-
-	Site Costs Funded by Loan	2,668	2,667.68	100

LAPFORD PARISH COUNCIL

RECEIPTS AND PAYMENTS ACCOUNT MONITOR

20-Mar-23

2021/2022 Actual £		2022/2023 Revised Budget £	2022/2023 to date £	% of Budget £
4,499	Loan Repayments PWLB Repayments	4,500	4,499.26	100
729	VAT Expenditure	1,500	2,695.29	180
30,426	TOTAL EXPENDITURE	38,715	35,109.92	91

NET EXPENDITURE/(INCOME)

12,941

9,386.41

RESERVES

29,989	General Reserve	24,427
	Earmarked Reserves	
200	Car Park Refurbishment	200
200	Church Clock Overhaul	-
1,305	Calor Gas Rural	1,305
1,277	Transparency Code	-
550	PROW	755
4,744	PWLB	4,744
	Village Event Reserve	116
2,668	Lower Town Place	-
40,933		31,547