

LAPFORD PARISH COUNCIL

Parish Council Meeting 16th May 2023

Clerk's Report

Report from the Parish Clerk

1. General

A great deal of water has gone under the bridge since the last meeting on 11th April 2023. The agenda for this meeting is very long and includes a good deal of 'setting-up' processes for the new council.

2. Parish Council Elections

The Lapford Parish Council election took place on 4th May 2023 with twelve candidates for the ten councillor positions. The result was that both Peter Heal and Malcolm Hayes have to stand down and councillors Stacey Lumsdon and Sue Briant-Evans have returned, alongside new councillors John Burrows and Ian Wilkie. I am sure the parish council will thank Peter and Malcolm for their time and work on the council, particularly Peter who has been a councillor for many, many years.

John Parsley and Ivan Hall decided not to apply this time and they are also thanked for their contributions.

There is a complicated process for setting up the new council, which is one of the reasons this agenda is so lengthy.

3. Internal Audit

The process for the Internal Audit to take place was undergone from start to finish since the last meeting, with the resultant report indicating some minor process transgressions but a clear audit nonetheless. The parish council has clearly come a long way from the 2019/2020 audit which resulted in a Public Interest Report having failed to agree final accounts or complete an Annual Return.

4. Job Applications

Two applications for the job of parish clerk have been received and these are included in the confidential section at the end of this meeting. I have indicated that if this fails to produce a satisfactory outcome, I will be prepared to remain as parish clerk for the next year at least. It would be good to have something positive to remember Lapford by.

5. Action Lists

I am aware that the previous production of an action list has slipped by the board and am keen to start this up again. The problem with having the list on each agenda was that the first half an hour of every meeting was taken up with discussing each

LAPFORD PARISH COUNCIL

line on the list, with just a series of vague promises resulting from the discussion. If this list is to be started again, I believe it needs to be more dynamic with councillors and clerk working together between meetings to move things on. This will need to be developed further, but I will bring something to the next meeting in June as a possible way forward.

6. Annual Parish Meeting

Having discussed this with some councillors it was believed that in order to undertake this meeting properly, having the Annual Parish Meeting on the same night was impractical. For this reason and, in an attempt to engage with other members of the community on the future direction of the parish council, an alternative date is needed to hold the APM before the end of May, the deadline set in legislation.

Rob Martin

10 May 2023

Lapford Parish Council

Lapford Parish Council Meeting 11th April 2023

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

There was a meeting of Lapford Parish Council on Tuesday 11th April 2023 at 7.30pm held in the Victory Hall, Lapford

Members Present: Cllrs Roy Andrews; Julie Down; Bill Graham; Steven Fletcher; Malcolm Hayes; Abigail Whittaker; Alex Shapland.

Also Present: District Cllr. Clive Eginton.

In attendance: Rob Martin (Clerk)

Others: 5 members of the public.

MINUTES

2223-197 APOLOGIES

Apologies had been received from Cllr. Heal.

In the absence of the Chairman, Cllr. Down took the chair until Cllr. Heal was able to attend.

County Cllr. Squires also apologised as she was at another parish council meeting.

2223-198 DECLARATIONS OF INTEREST (PECUNIARY AND NON-PECUNIARY)

No declarations of interest were received.

The Chairman to adjourn the meeting to allow public participation

2223-199 PUBLIC PARTICIPATION SESSION & UPDATES FROM LOCAL ORGANISATIONS

Caroline – asked who was going to plant and maintain the flower tub and the bus shelter at the bottom of the village needed to be cleaned.

Steve wanted the individual councillors making false statements to be forced to apologise. He might refer the matter to the monitoring officer under code of conduct.

2223-200 COUNTY AND DISTRICT COUNCILLORS' REPORTS

To receive a verbal report for information.

- a) Devon County Council – no report had been received. Cllr. Down reported that there had been some activity on the long-awaited 30mph limit at the top of the village as she had conversed with a highways representative whilst he was measuring-up.
- b) Mid Devon District Council – councillors were in purdah so there had not been much further activity to report on. He reminded the parish council that he was also up for election in May 2023 as there were District Council elections at the same time.

The Chairman to reconvene the meeting in line with Standing Orders

2223-201 CLERK'S REPORT & CORRESPONDENCE

Lapford Parish Council

Lapford Parish Council Meeting 11th April 2023

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

The clerk had circulated the following report:

1. General

It has only been a week since the last parish council meeting and in that time I have been producing the minutes, so not much has progressed in the meantime.

2. Dummy CCTV Cameras

This one is repeated from the March meeting. 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?

This is possible for the future, but the parish council would not do this unless there is further damage.

3. Job Applications

At the time of writing, one application form has been received with the deadline set at 14th March 2023.

The clerk had received just two applications by this date and he would circulate these to councillors, for their comments.

4. Annual Parish Meeting

It was decided at the last meeting that this should be on the same night as the Annual Parish Council Meeting on 16th May 2023. The question is whether the timings should change so that this meeting is held at (say) 6.30pm with the aim being to start the Council at 8.00pm?

It was agreed that the Annual Parish Meeting would start at 7.30pm and that the AGM agenda would be kept to the minimum necessary.

The clerk also reported that he had submitted the VAT claim for the six months to 31st March 2023 in the sum of £1,728.61 which should be received in early May.

He also reminded councillors that Lapford Parish Council would be the subject of an election on 4th May 2023, with 12 candidates for the 10 positions. He had put this information on the website.

In addition, he had received a **Freedom of Information** request asking for the total cost of the production of the Lower Town Place report and the Freedom of Information requests on the same subject made previously. He would be able to find some information already prepared to answer this to the best of his knowledge.

2223-202 MINUTES

On a proposal by Cllr. Andrews, seconded by Cllr. Shapland it was **Resolved** that the minutes were a correct record of the meeting held on 28th March 2023 and these were then signed.

2223-203 STATEMENT OF INTERNAL CONTROL

On a proposal by Cllr. Whittaker, seconded by Cllr. Graham it was **Resolved** that the statement be adopted.

2223-204 RISK ASSESSMENT REGISTER

On a proposal by Cllr. Whittaker, seconded by Cllr. Fletcher it was **Resolved** that the Register be adopted.

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Lapford Parish Council Meeting 11th April 2023

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2223-205 ASSET REGISTER

On a proposal by Cllr. Down, seconded by Cllr. Graham it was **Resolved** to adopt the Asset Register. The clerk explained that the register will be presented again before the insurance policy is due for renewal to ensure that all assets are appropriately covered.

The matter of the Village Clock was raised and it was agreed that Cllr. Graham would clerk to see whether this was included in the church insurance policy.

2223-206 CORONATION COMMITTEE REPORT

Cllr. Whittaker reported that there would be a meeting next week and as far as she knew, everything was in hand.

2223-207 PLANNING MATTERS

a) APPLICATIONS NOTIFIED

To consider the following Planning Applications and to agree comments:

Reference	Location	Proposal
23/00229/FULL	Land at NGR 272651 108072 (North of Lapford Bridge) Lapford Devon	Widening of vehicular access Decision: Support on the grounds that it was good to remove vehicles from the highway.
23/00548/FULL	Land and Buildings at NGR 275818 111138 Deneridge Cross Lapford	Erection of building to provide cover for existing slurry pit Decision: Support

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
22/01910/MOUT	Land at NGR 273411 108426 (Sandhurst) Lapford Devon	Outline for the erection of 14 dwellings to include a footpath link with all matters reserved (Revised Scheme)	Refused
23/00242/HOUSE	School House Lapford Crediton Devon	Erection of replacement shed	Full Permission Granted

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2223-208 END OF YEAR BANK RECONCILIATION & BUDGET MONITOR STATEMENT

On a proposal by Chairman, it was **Resolved** that the Bank Reconciliation as at 31st March 2023 was adopted.

The clerk ran through the Budget Monitor statement line by line but with the outturn payments 94% of the Revised Budget for the year no concerns were raised. On a proposal by Chairman, it was **Resolved** to adopt the final position.

2223-209 2022/2023 DRAFT FINAL ACCOUNTS (UNAUDITED)

The draft Final Accounts were noted.

2223-210 2022/2023 ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN (AGAR) (UNAUDITED)

The draft AGAR was noted

2223-211 RECEIPTS & PAYMENTS SCHEDULE

On a proposal by Cllr. Whittaker, seconded by Cllr. Shapland it was **Resolved** to approve the payments listed below.

PAYMENTS

Payment to	Services	Amount £	Payment No.
2023/2024			
S Hemsworth	Salary April 2023	57.37	SO
RJ Martin	Salary April 2023	505.70	2324-01
HMRC	Tax Deducted April 2023	140.40	2324-01
Everflow	Orchard Centre Sewage & Water	27.07	DD
BT Group Ltd	Orchard Centre Broadband	51.62	DD
IONOS	Village Website Hosting	16.84	DD
Information Commissioner	Annual Fee	35.00	DD
DALC	Subscription	294.78	2324-02
Clyst Honiton Parish Council	SLCC Subscription	67.00	2324-02
PWLB	Loan Repayment	2,249.63	DD

RECEIPTS

Receipt from	Services	Amount £	Method
2023/2024			
HMRC	VAT Refund	12,500.00	BGC

2223-212 MATTERS RAISED BY THE CHAIR

Lapford Parish Council

Lapford Parish Council Meeting 11th April 2023

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The chairman requested the clerk to send a confirmation email to Hills to confirm that they had been successful in their quotation for the grass cutting contract. She also requested all present to use the highway reporting mechanism on the Devon County website every time they experience a **pothole**.

She also wanted to thank councillors for their time and efforts over the last four years and looked forward to a new positive time following the elections.

2223-213 COUNCILLORS' REPORTS AND FUTURE AGENDA ITEMS (FOR INFORMATION ONLY)

Cllr. Andrews wanted to be sure that the Church Green Trustee situation was sorted out for the new council. He also questioned why the old parish council records were still in the Orchard Centre. The clerk stated that most of the ones currently there could be disposed of as they contained mostly financial information that was no longer required.

Cllr. Graham was still in discussions about getting a new grit bin installed.

Cllr. Whittaker wanted to be sure that ongoing arrangements were made to maintain the flower tubs and said that the Gardening Club had asked whether there would be a budget for it.

2223-214 DATE OF NEXT MEETING

The date of the Annual Parish Meeting and the Annual Parish Council meeting would be Tuesday 16th May 2023 starting at 7.30pm in the Victory Hall.

2223-215 CLOSE OF MEETING

The meeting was closed at 8.40pm

Signed: Chairman Date:

How to become eligible to use the General Power Competence

The conditions for eligibility are set out in the Statutory Instrument, Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012¹. They are:

1. Resolution.

The council must resolve at a meeting that it meets the criteria for eligibility relating to the electoral mandate and relevant training of the clerk. The resolution can be passed at any meeting of the council, but a further resolution must be passed at every subsequent “relevant annual meeting” for the council to be able to continue to exercise the power. A “relevant annual meeting” is the annual meeting that takes place in a year of ordinary elections, once every four years.

2. Electoral Mandate

At the time the resolution is passed, at least two thirds of the members of the council must hold office as a result of being declared elected. This means they should have stood for election, whether at an ordinary or by election, even if unopposed, rather than co-opted or appointed. If the two thirds number is not a whole number, then it must be rounded up. For example, if the total number of councillors is 8, then two thirds is approximately 5.3, then the number of councillors that must be elected is 6.

3. Qualified clerk

At the time the resolution is passed the clerk must hold the certificate in local Council Administration, the Certificate of Higher Education in Local Policy, the Certificate of Higher Education in Local Council Administration or the first level of the foundation degree in Community Engagement and Governance (or successor qualifications) awarded by the University of Gloucestershire. The clerk must also have completed training in the exercise of this power as part of one of these qualifications or as separate exercise.

If the council loses its qualified clerk or has insufficient elected councillors, then it must record its ineligibility at the next ‘relevant’ annual meeting of the council (after the ordinary election). If it has already started an activity it can finish that but not start anything new.

¹ <http://www.legislation.gov.uk/ukdsi/2012/9780111519868/body>



The National Training Strategy
for Town & Parish Councils



Certificate in Local Council Administration

Section 7, General Power of Competence, CiLCA 2013

This is to certify that:

Robert Martin

*a holder of either the AQA CiLCA, CiLCA, University of Gloucestershire Certificate in Local Policy or Local Council Administration, has been awarded a **pass** in Section 7, General Power of Competence, CiLCA 2013.*

Having been awarded one of the aforementioned qualifications, this certificate now fulfils the eligibility criteria for a qualified clerk as prescribed in the Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012.

Date: 20th October 2014

Kathryn Richmond
CHIEF VERIFIER
CERTIFICATE IN LOCAL COUNCIL ADMINISTRATION

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Lapford - Parish and Town Election Results

DECLARATION OF RESULT OF POLL

Mid Devon Election of a Parish/Town Councillor for Lapford on Thursday 4 May 2023.

I, Jill May, being the Returning Officer at the above election, do hereby give notice that the number of votes recorded for each candidate at the said election is as follows:

Name of Candidate	Description (if any)	Number of Votes*
ANDREWS, Roy		213 (Elected) ✓
BRIANT-EVANS, Susan [Sue]		259 (Elected) ✓
BURROWS, John Richard [John Bimbo]		272 (Elected) ✓
DOWN, Julie May		255 (Elected) ✓
FLETCHER, Damien Trevor [Steven]		181 (Elected) ✓
GRAHAM, William James Fenwick [Bill]		174 (Elected) ✓
HAYES, Malcolm John		113
HEAL, Peter John		148



LUMSDON, Stacey Ann	223 (Elected)	✓
SHAPLAND, Alexander John [Alex]	160 (Elected)	✓
WHITTAKER, Abigail	242 (Elected)	✓
WILKIE, Ian James	228 (Elected)	<i>[Handwritten signature]</i>

* If elected the word 'Elected' appears against the number of votes.

The number of ballot papers rejected was as follows:	Number of ballot papers
A - want of an official mark	-
B - voting for more Candidates than voter was entitled to	-
C - writing or mark by which voter could be identified	-
D - being unmarked or wholly void for uncertainty	20
E - rejected in part	-
Total	20

Vacant Seats: 10

Electorate: 876

Ballot Papers Issued: 426

Turnout: 48.6%

And I do hereby declare that ROY ANDREWS, SUE BRIANT-EVANS, JOHN BURROWS, JULIE DOWN, STEVEN FLETCHER, BILL GRAHAM, STACEY LUMSDON, ALEX SHAPLAND, ABIGAIL WHITTAKER and IAN WILKIE are duly elected.

Dated: 5 May 2023

Jill May, Deputy Returning Officer

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COUNCIL REPRESENTATION AND COUNCILLOR ROLES

Group	Role	Roy Andrews	Sue Briant-Evans	John Burrows	Julie Down	Steven Fletcher	Bill Graham	Stacey Lumsdon	Alex Shapland	Abigail Whittaker	Ian Wilkie
LAPFORD PARISH COUNCIL											
Full Council		Member	Member	Member	Member	Member	Member	Member	Member	Member	Member
Finance WG		Member	Member	Member	Member	Member	Member	Member	Member	Member	Member
LEAP											
Regeneration											
Events											
LAPFORD PARISH COUNCIL – REPRESENTATION ON EXTERNAL BODIES											
HOLD - Directors											
H4L Strategy Group											
Youth Club Management											
Youth and Playing Field Trust											
Village Hall Management											
LAPFORD PARISH COUNCIL – COUNCILLOR ROLES											
Neighbourhood Plan											
Asset Management											
Financial Review											

Highways & Traffic																			
Orchard Centre and car park																			
Planning																			
Police Liaison																			
PROW																			
Others																			

ELECTRICAL INSTALLATION CONDITION REPORT

(Requirements for Electrical Installations – BS 7671
IEE Wiring Regulations)

DETAILS OF THE CLIENT

Name: LAFORD PARISH COUNCIL

Address: c/o The Clerk, 14 Station Rd, Yeoford EX17 5HU

PURPOSE FOR WHICH THIS REPORT IS REQUIRED

This report must be used only for reporting on the condition of an existing installation.

Routine periodic (5 year) testing

Date(s): 25/4/23

DETAILS OF THE INSTALLATION

Client: Lafford Parish Council

Address: The Orchard Centre, Lafford

Description of Premises:	Domestic	Commercial	Industrial	<u>Other</u> Public building
Estimated age of the Electrical installation:	20	Years	Evidence of Alterations or Additions:	NO
			If "yes" estimated age:	Years
Date of previous inspection:	2017		Electrical Installation Certificate No: or previous Periodic Inspection report No:	

Records of installation available: NO Records held by:

EXTENT OF THE INSTALLATION AND LIMITATIONS OF THE INSPECTION AND TESTING

Extent of the Electrical installation covered by this report:

Whole premises

Agreed Limitations (including the reasons), if any, on the inspection and testing

N/A

Operational limitations including the reasons (see page No.)

N/A

This inspection has been carried out in accordance with BS 7671:2008, as amended. Cables concealed within trunking and conduits, or cables and conduits concealed under floors, in roof spaces and generally within the fabric of the building or under ground have not been inspected.

SUMMARY OF THE CONDITION OF THE INSTALLATION

General condition of the installation (in terms of electrical safety):

No matters of 'immediate' danger but some of 'potential' danger

If necessary, continue on additional page(s)? No Yes Specify page

Overall assessment of the installation: SATISFACTORY / UNSATISFACTORY (Delete as appropriate)

An "Unsatisfactory" assessment indicates that dangerous and/or potentially dangerous conditions have been identified.

OBSERVATION AND RECOMMENDATIONS FOR ACTIONS TO BE TAKEN

Referring to the attached Schedules of Inspection and Test Results and subject to the limitations;

there are no item adversely affecting electrical safety,

or

the following observations and recommendations for

N/A are made

Item No

*Code Investigation required?

- 1 Consumer Unit inaccessible in locked cupboard
- 2 Automatic door locking circuitry redundant but still connected
- 3 Metal pathresses not bonded ~~to~~
- 4 IGA outlet in WC undesirable
- 5 Heater control in WC undesirable
- 6 No circuit chart displayed
- 7 PAT incomplete
- 8 No RCD test notice

C3
C3
C2
C2
C3
C3
C3
C3

Additional Pages? No Yes Specify pages

One of the following codes, as appropriate, has been allocated to each of the observations made above to indicate to the person(s) responsible for the installation the degree of urgency for remedial action.

Code C1 "Danger Present". Risk of injury. Immediate remedial action required.
Code C2 "Potentially dangerous". Urgent remedial action required.
Code C3 "Improvement recommended".

Immediate remedial action required for items:

Urgent remedial action required for items:

Further investigation required for items:

Improvement recommended for items:

3, 4

Please see the notes for recipient for guidance regarding the Classification codes.

DECLARATION

I/We, being the person(s) responsible for the inspection and testing of the electrical installation (as indicated by my/our signature(s) below, particulars of which are described above, having exercised reasonable skill and care when carrying out the inspection and testing, hereby Certify that the information on this report, including the observations and the attached schedules, provides an accurate assessment of the condition of the electrical installation taking into account the stated extent of the installation and the limitation of the inspection and testing.

I/We further declare that in my/our judgement, the said installation was overall in condition at the time of the inspection we carried out, and that it should be further inspected as recommended.

INSPECTION, TESTING AND ASSESSMENT BY:

Signature:

Name: (CAPITALS)

Position:

Date:

S R MURRAY
Qualified Inspector

25/4/23

REPORT REVIEWED AND CONFIRMED BY:

Signature:

Name: (CAPITALS)

Date:

S R MURRAY

(Registered/Certified Supervisor for the approved contractor at J)

25/4/23

SCHEDULES AND ADDITIONAL PAGES

Schedule of items inspected Page No. 4,5,6,7

Additional pages, including additional source(s)
and details: Page No(s):Schedule of Circuit Details for the installation:
Page No(s): 8Schedule of Test Results for the installation:
Page No(s):

The pages identified here form an essential part of this report. The report is valid only if accompanied by all the schedules and additional pages identified above.

NEXT INSPECTION

We recommend that this installation is further inspected and tested after an interval of not more than 5 years

Provided that any items which have been attributed a Recommendation Code C1 and C2 (require urgent attention) are remedied without delay and as soon as possible respectively. Items which have been attributed a Recommendation Code C3 should be actioned as soon as practicable (see F).

DETAILS OF ELECTRICAL CONTRACTOR

Trading Title: S. R. MUNDAI

Telephone number: 01363 830111

Address: LOWERFIELD HOUSE
LAPFORD
CREDITON

Fax number: N/A

Postcode: EX17 6PU

Registration number: N/A

Branch number: N/A

(if applicable)

SUPPLY CHARACTERISTICS AND EARTHING ARRANGEMENTS

Tick boxes and enter details, as appropriate

System Type(s)	Number and Type of Live Conductors		Nature of Supply Parameters		Characteristics of Primary supply Overcurrent Protective Device(s)
TN-S	AC	☒ DC	Nominal Voltage U (1)	230 V	BS(EN) N/A
TN-C-S	☒ 1-phase (2 wire)	☒ 1-phase (3 wire)	Nominal frequency f (1)	50 Hz	Type
TT	2-phase (3 wire)	3-phase (3 wire)	Prospective fault current (2/3)	184 kA	Rated current 100 A
IT	3-phase (4 wire)	2 pole	External earth fault loop impedance Z _e (3/4)	0.12 Ω	Short-circuit capacity kA
IT	3 pole	other N/A	Number of supplies	1) by enquiry	(3) where more than one supply, the higher or highest values
	Other (please state)	N/A	Notes:	(2) by enquiry or by measurement	(4) by measurement

PARTICULARS OF INSTALLATION AT THE ORIGIN

Tick boxes and enter details, as appropriate

Means of earthing	Details Installation Earth Electrode (where applicable)			
Distributor's facility ☒	Type: (eg rod(s), tape etc)	N/A	Location:	N/A
Installation earth electrode	Electrode resistance, R _A :	0	Method of measurement:	N/A
			Protective measures against electric Shock:	N/A
Main Switch or Circuit Breaker		Earthing and Protective Bonding Conductors		
Type (BS(EN))	60947	Voltage Rating	230 V	Earthing conductor
No of Poles	2	Rated current I _n	100 A	Conductor material
Supply conductors: material	Cu	RCD operating current I _{Δn}	N/A	Conductor csa
Supply conductors: csa	25 mm ²	RCD operating time (at I _{Δn})	N/A	Continuity check
				(v)
				Bonding of extraneous-conductive-parts (v)
			Gas service	N/A
			Water service	✓
			Oil service	N/A
			Lighting	N/A
			Structural steel	N/A
			Other service(s)	

INSPECTION SCHEDULE FOR DISTRIBUTION BOARDS AND CIRCUITS

Item	Description	Outcome*	Location reference
1.0	Condition/adequacy of distributor's supply intake equipment		
1.1	Service cable	✓	
1.2	Service cut-out/fuse(s)	✓	
1.3	Meter tails - distributor	✓	
1.4	Meter tails - consumer	✓	
1.5	Metering equipment	✓	
1.6	Means of main isolation (where present)	✓	
		N/A	
2.0	Presence of adequate arrangements for parallel or switched alternative sources		
3.0	Automatic disconnection of supply		
3.1	Main earthing and bonding arrangements		
	* Presence and condition of distributor's earthing arrangement	✓	
	* Presence and condition of earth electrode arrangement	N/A	
	* Adequacy of earthing conductor size	✓	
	* Adequacy of earthing conductor connections	✓	
	* Accessibility of earthing conductor connections	✓	
	* Adequacy of main protective bonding conductor size(s)	✓	
	* Adequacy of main protective bonding conductor connections	✓	
	* Accessibility of main protective bonding connections	✓	
	* Provision of earthing/bonding labels at all appropriate locations	✓	
3.2	FELV		
	* Source providing at least simple separation	N/A	
	* Plugs, socket-outlets and the like not interchangeable with those of other systems within the premises	N/A	
3.3	Reduced low voltage		
	* Adequacy of source	N/A	
	* Plugs, socket-outlets and the like not interchangeable with those of other systems within the premises	N/A	
4.0	Other methods of protection (where the methods of protection listed below are employed, details should be provided on separate sheets)		
4.1	Double insulation	N/A	
4.2	Reinforced insulation	N/A	
4.3	Use of obstacles	N/A	
4.4	Placing out of reach	N/A	
4.5	Non-conducting location	N/A	
4.6	Earth-free local equipotential bonding	N/A	
4.7	Electrical separation for more than one item of equipment	N/A	
5.0	Distribution equipment		
5.1	Adequacy of working space/accessibility of equipment	✓	
5.2	Security of fixing	✓	
5.3	Condition of insulation of live parts	✓	
5.4	Adequacy/security of barriers	✓	
5.5	Condition of enclosure(s) in terms of IP rating	✓	
5.6	Condition of enclosure(s) in terms of fire rating	✓	
5.7	Enclosure not damaged/deteriorated so as to impair safety	✓	
5.8	Presence of main switch(es), linked where required	✓	

5.9	Operation of main switch(es) (functional check)	✓
5.10	Correct identification of circuit protective devices	✓
5.11	Adequacy of protective devices for prospective fault current	LIM
5.12	RCD(s) provided for fault protection – includes RCBOs	✓
5.13	RCD(s) provided for additional protection – includes RCBOs	✓
5.14	RCD(s) provided for protection against fire – includes RCBOs	N/A
5.15	Manual operation of circuit-breakers and RCDs to prove disconnection	N/A
5.16	Presence of RCD retest notice at or near equipment where required	✓
5.17	Presence of diagrams, charts or schedules at or near equipment where required	C3
5.18	Presence of non-standard (mixed) cable colour warning notice at or near equipment where required	C3
5.19	Presence of alternative supply arrangement warning notice(s) at or near equipment where required	N/A
5.20	Presence of replacement next inspection recommendation label	N/A
5.21	Presence of other required labelling (specify)	✓
5.22	Examination of protective device(s) and base(s); correct type and rating (no signs of unacceptable thermal damage, arcing or overheating)	N/A
5.23	Protection against mechanical damage where cables enter equipment	✓
5.24	Protection against electromagnetic effects where cables enter metallic enclosures	✓
6.0 Distribution/final circuits		
6.1	Identification of conductors	✓
6.2	Cables correctly supported throughout their length	✓
6.3	Condition of insulation of live parts	✓
6.4	Non-sheathed cables protected by enclosure in conduit, duct or trunking	✓
6.5	Suitability of containment systems for continued use (including flexible conduit)	✓
6.6	Cables correctly terminated in enclosures (indicate extent of sampling in Section D of report)	C3
6.7	Examination of cables for signs of unacceptable thermal and mechanical damage/deterioration	✓
6.8	Adequacy of cables for current-carrying capacity with regard to the type and nature of installation	✓
6.9	Adequacy of protective devices; type and rated current for fault protection	✓
6.10	Presence and adequacy of circuit protective conductors	✓
6.11	Co-ordination between conductors and overload protective devices	✓
6.12	Cable installation methods/practices appropriate to the type and nature of installation and external influences	✓
6.13	Cables where exposed to direct sunlight, of a suitable type	N/A
6.14	Concealed cables installed in prescribed zones (see extent and limitations)	✓
6.15	Concealed cables incorporating earthed armour or sheath, or run within earthed wiring system, or otherwise protected against mechanical damage caused by nails, screws and the like where not in prescribed zones or not protected by 30 mA RCD (see extent and limitations)	N/A
6.16	Provision of additional protection by 30 mA RCD for cables concealed in walls or partitions	✓
6.17	Provision of additional protection by 30 mA RCD	✓
	* Where reasonably likely to be used to supply mobile equipment for use outdoors	✓
	* For all socket-outlets of rating 20 A or less provided for use by ordinary persons	✓
6.18	Provision of fire barriers, sealing arrangements and protection against thermal effects	✓
6.19	Band II cables segregated/separated from Band I cables	✓
6.20	Cables segregated/separated from non-electrical services	✓
6.21	Termination of cables at enclosures (identify numbers and locations of items inspected in Section D)	✓
	* Connections under no undue strain	✓
	No basic insulation of a conductor visible outside an enclosure	✓
	Connections of live conductors adequately enclosed	✓
	Adequacy of connection at point of entry to enclosure (gland, bush or similar)	✓
6.22	General condition of wiring systems	✓
6.23	Temperature rating of cable insulation	✓
6.24	Condition of accessories including socket-outlets, switches and joint boxes	✓
6.25	Suitability of accessories for external influences	✓
7.0 Isolation and switching		

7.1 Isolations

- * presence and condition of appropriate devices
- * acceptable location
- * capable of being secured in the OFF position
- * correct operation verified
- * clearly identified by position and/or durable marking(s)
- * Warning label posted in situations where live parts cannot be isolated by the operation of a single device

✓
LIM
✓
✓
C3
N/A

7.2 Switching off for mechanical maintenance

- * presence and condition of appropriate devices
- * acceptable location
- * capable of being secured in the OFF position
- * correct operation verified
- * clearly identified by position and/or durable marking(s)

✓
LIM
✓
✓
C3

7.3 Emergency switching/stopping

- * presence and condition of appropriate devices
- * readily accessible for operation where danger might occur
- * correct operation verified
- * clearly identified by position and/or durable marking(s)

N/A
N/A
N/A
N/A

7.4 Functional switching

- * presence and condition of appropriate devices
- * correct operation verified

✓
✓

8.0 Current-using equipment (permanently connected)

- 8.1 Condition of equipment in terms of IP rating
- 8.2 Equipment does not constitute a fire hazard
- 8.3 Enclosure not damaged/deteriorated so as to impair safety
- 8.4 Suitability for the environment and external influences
- 8.5 Security of fixing
- 8.6 Cable entry holes in ceiling above luminaires, sized or sealed so as to restrict the spread of fire (indicate extent of sampling in Section D of report)

✓
✓
✓
✓
✓
LIM

8.7 Recessed luminaires (e.g. downlighters)

- * correct type of lamps fitted
- * installed to minimise build-up of heat by use of "fire rated" fittings, insulation displacement box or similar
- * no signs of overheating to surrounding building fabric
- * no signs of overheating to conductors/terminations

N/A
N/A
N/A
N/A

9.0 Location(s) containing a bath or shower

- 9.1 Additional protection for all low voltage (LV) circuits by RCD not exceeding 30 mA
- 9.2 Where used as a protective measure, requirements for SELV or PELV are met
- 9.3 Shaver sockets comply with BS EN 61558-2-5 or BS 3535
- 9.4 Presence of supplementary bonding conductors unless not required by BS 7671: 2008
- 9.5 Low voltage (e.g. 230 volts) socket-outlets sited at least 3 m from zone 1
- 9.6 Suitability of equipment for external influences for installed location in terms of IP rating
- 9.7 Suitability of equipment for installation in a particular zone
- 9.8 Suitability of current-using equipment for a particular position within the location

N/A
N/A
N/A
N/A
N/A
N/A
N/A
N/A

10.0 Other Special installations or locations

- List special locations present, if any. List the results of particular inspections applied, - a separate page is required for each location

N/A

* All Boxes must be completed

		Unacceptable condition state C1 or C2	Outcome
✓	Indicates Acceptable condition	Improvement recommended state C3	Provide additional comment where appropriate on attached numbered sheets C1, C2 and C3 coded items to be recorded in section F of the report.
LIM	Indicates a limitation	Further investigation required state F1 (to determine whether danger or potential (danger exists)	
N/A	Indicates Not applicable		

SCHEDULE OF ITEMS TESTED

External earth loop impedance, Ze	✓	Basic protection against direct contact by barrier or enclosure provided during erection	N/A
Installation earth electrode resistance, Ra	N/A	Insulation of non-conducting floors or walls	N/A
Continuity of protective conductors	✓	Polarity	✓
Continuity of ring circuit conductors	✓	Earth fault loop impedance Zs	✓
Insulation resistance between live conductors	✓	Verification of phase sequence	N/A
Insulation resistance between live conductors and earth	✓	Operation of residual current devices	✓
Protection by separation of circuits	✓	Functional testing of assemblies	N/A
		Verification of voltage drop	N/A

TEST INSTRUMENTS USED

Earth fault loop impedance	MFTISS2 6111 - 754/061006/5632
Insulation resistance	all o
Continuity	all o
RCD	
Other	N/A
Other	N/A

NOTES FOR RECIPIENT

THIS CERTIFICATE IS A VALUABLE DOCUMENT AND SHOULD BE RETAINED FOR FUTURE REFERENCE

This Electrical Installation Condition Report form is intended for the reporting on the condition of an existing electrical installation.

You should have received an original Certificate and the contractor should have retained a duplicate. If you were the person ordering this report, but not the owner of the installation, you should pass this Report, or a full copy of it, immediately to the user.

The original Report is to be retained in a safe place and be shown to any person inspecting or undertaking further work on the electrical installation in the future. If you later vacate the property, this Report will provide the new owner with the details of the condition of the electrical installation at the time the Report was issued.

The 'Extent and Limitations' box should fully identify the extent of the installation covered by this Report and any limitations on the inspection and tests. The contractor should have agreed these aspects with you and any interested parties (Licensing Authority, Insurance Company, Building Society etc) before the inspection was carried out.

The Report will usually contain a list of recommended actions necessary to bring the installation up to the current standard. For items classified as 'requires urgent attention', the safety of those using the installation may be at risk, and it is recommended that a competent person undertake the necessary remedial work without delay.

For safety reasons, the electrical installation will need to be inspected at appropriate intervals by a competent person. The maximum time interval recommended before the next inspection is stated in the Report under "Next Inspection."

CODES FOR TYPES OF WIRING							O (other place state)
A	B	C	D	E	F	G	
PVC/CABLES	PVC CABLES IN METALLIC CONDUIT	PVC CABLES IN NON-METALLIC CONDUIT	PVC CABLES IN METALLIC TRUNKING	PVC CABLES IN NON-METALLIC TRUNKING	PVC/SWA CABLES	XLPE/SWA CABLES	MINER L. INSULATED CABLES

2324 - 023

LAPFORD PARISH COUNCIL
ASSET REGISTER 31 MAY 2023

Item	Date Acquired	Owner	Method of valuation	Purchase Price	Replacement Value	Location	2023/24 Current Insurance Cover	2023/24 Proposed Insurance Cover
BUILDINGS & LAND								
Orchard Centre & Public Convenience	2004	Lapford PC	Actual Cost	£500.00		Orchard Way, EX17 6PZ	£88,828	£88,828
Orchard Centre Car Park	27/06/2017	MDDC	Lease	£1.00		Orchard Way, EX17 6PZ	£0	£0
STREET FURNITURE								
Bus Shelters x 3							£9,644.00	
5 Seats							£3,584.00	
Residential Sign							£218.00	
Wooden bench	28/03/2019	Lapford PC	Actual Cost	£775.00		Eastington Lane, EX17 6QB		£800.00
Wooden bench		Lapford PC	Replacement Value		£800.00	Opposite Heathfield, EX17 6		£800.00
Wooden bench	15/02/2018	Lapford PC	Replacement Value		£800.00	Victory Hall		£800.00
Metal seat		Lapford PC	Replacement Value		£800.00	Mill Hill, EX17 6PU		£800.00
Metal seat		Lapford PC	Replacement Value		£800.00	Chawleigh Road, EX17 6		£800.00
Bus shelter		Lapford PC	Replacement Value		£5,000.00	Orchard Way, EX17 6PZ		£5,000.00
Bus shelter		Lapford PC	Replacement Value		£5,000.00	Yeo Vale Industrial Estate, EX17 6YQ		£5,000.00
Telephone Kiosk	2017	Lapford PC	Nominal Cost	£1.00		Eastington Lane, EX17 6QB		£500.00
Noticeboard		Lapford PC	Replacement Value		£400.00	Village Hall Wall		£400.00
Noticeboard	2022	LPC/PCC/LP2K	Replacement Value		£1,000.00	Village Hall		£1,000.00
Noticeboard		Lapford PC	Replacement Value		£400.00	Orchard Centre EX17 6PZ		£400.00
7 x Finger Posts			Replacement Value		£1,500.00	Various		£1,500.00
Car Park Signs	2022		Actual Cost	£144.00				£0.00
OFFICE EQUIPMENT								
Orchard Centre Contents								£17,800
Filing cabinet – 4 drawer metal						Orchard Centre	£3,071.00	
20 Chairs			Replacement Value		£300.00	Orchard Centre, EX17 6PZ		£300.00
4 Tables			Replacement Value		£800.00	Orchard Centre, EX17 6PZ		£800.00
Other Orchard Centre Equipment			Replacement Value		£500.00	Orchard Centre, EX17 6PZ		£500.00
Clerk's Office Contents			Replacement Value		£1,000.00	Orchard Centre, EX17 6PZ		£1,000.00
Lenovo Laptop	05/06/2018		Actual Cost	£796.00		Clerk's Home	£2,500.00	
FIRST AID EQUIPMENT						Clerk's residence, EX17 5HU		£800.00
Defibrillator	03/10/2017		Actual Cost	£600.00		Orchard Centre, EX17 6PZ		£600.00
EMERGENCY PLAN EQUIPMENT								
Sand Storage Boxes	01/05/2018		Actual Cost	£483.00		Yeo Vale Industrial Estate, EX17 6YG		£500.00
4 x Emergency Lights	01/05/2018		Actual Cost	£104.00		Orchard Centre, EX17 6PZ		£200.00
6 x Walkie Talkies			Actual Cost	£513.00		Orchard Centre, EX17 6PZ		£600.00
Other Emergency Equipment			Actual Cost	£216.00		In Storage Boxes		£200.00
Other Emergency Equipment			Replacement Value		£300.00	Orchard Centre, EX17 6PZ		£300.00
LERT Reconditioned Laptop			Actual Cost	£230.00		Clerk's Residence EX17 5HU		£250.00
MISCELLANEOUS								
Manhole Covers				£750.00				£2,050
				£4,612.00	£19,400.00		£19,017.00	£23,850.00
			TOTAL					

TOTAL ASSET VALUE	£24,012.00
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VIBRANT COMMUNITIES, BRIGHTER FUTURES

Unit C2, Beacon Business Centre, Hopton Park, Devizes, SN10 2EY

Main Office: 01380 722 475

Email: enquiries@communityfirst.org.uk

Website: www.communityfirst.org.uk

Effective • Trustworthy • Encouraging • Enthusiastic • Supportive • Pioneering
By email

Rob Martin
Lapford Parish Council

Zurich Insurance plc: Policy No. YLL 2720278713

Renewal date: 06/06/2023

Insured: Lapford Parish Council

As I'm sure you're aware the above insurance policy is shortly due for renewal. Please find attached a copy of the renewal schedule and Employers Liability Certificate for the forthcoming year, along with a copy of the policy wording & supporting documents.

Can we remind you of your duty of fair presentation and that you must make a fair presentation of the risk to us at inception, renewal and variation of your policy. This means that we must be told about all facts and circumstances which may be material to the risks covered by the policy and that you must not make a misrepresentation to us about any material facts. A material fact is one which would influence the acceptance or assessment of the risk. If you have any doubt about facts considered material, it is in your interest to disclose them to us.

Failure to make a fair presentation of the risk could result in the policy either being avoided, written on different terms or a higher premium being charged, depending on the circumstances surrounding the failure to present the risk fairly.

Index Linking (applied to buildings and contents)

At each renewal Index-linking will be applied to your property sums insured in line with the indices selected by us. Please ensure you check the adequacy of your sums insured on your enclosed schedule. If you feel the sums insured are not appropriate, then please let us know.

Please ensure you check the adequacy of your sums insured shown on your enclosed schedule. If you feel that the sums insured are not appropriate please let us know and we will make the appropriate amendments.

If you have items covered on an All Risks (listed under Part C) basis or outside equipment covered, the values have not automatically been increased.



A service provided by Community First

You continue to have the benefits offered to you as you are currently within a three year agreement which is due to expire on 05/06/2024

The LTA provides a benefit to the Parish Council by providing stability. In return for your commitment to insure with Zurich Insurance plc for three years; the rates will not be changed for the three years, and Zurich Insurance plc will offer a discount on your annual premium which has been included within your renewal quotation.

The amount payable for the 2023 policy cover is:

2023 Renewal Premiums	
Premium for year	£ 486.60
Insurance Premium Tax (12%)	£ 58.39
Total Amount Due	£ 544.99

The premium includes a commission retained by Community First)

Please note that our bank account details were changed in August 2022 – Your bank may flag this and ask you to check the account details.

HSBC

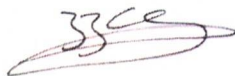
Account name: Community First Trading Limited
 Sort code: 40-19-16
 Account No: 21519700 ref: (parish council name)

If there are any amendments that need to be made to the policy please email communityinsurance@communityfirst.org.uk as soon as possible for the policy to be amended and reissued.

May I take this opportunity to thank you for your support; our work continues to help fund the other charitable activities as described on our website at www.communityfirst.org.uk

Should you have any further queries please feel free to contact me on 01380 732809

Yours sincerely,



Jessica Emery
 Insurance Officer
 Direct Line: 01380 732809
 Tel: 01380 722475 ext 239

(Please see below for ELTO information and remittance sheet)

ELTO

Information Required - From 1st April 2011, ELTO (Employers Liability Tracing Office) replaces the current voluntary Employers' Liability Code of Practice (ELCOP) tracing service which has been in place since 1999. The ELTO service is being introduced by the Government to make it easier to search for Employers Liability (EL) insurance policies using a central database, which will contain all insurance policies from April 2011, policies from before April 2011 that have new claims made against them and policies that have been identified through the tracing service.

Zurich is now under obligation to submit data relating to Employers Liability held with us therefore we now must obtain an ERN (Employer Reference Number) or 'Employer PAYE Reference' from you. ERN numbers are printed on mandatory documents including P45, P60, P11/D and payslips. You may be exempt from this process if your PAYE threshold is below £503.00 per month. Please indicate if you are exempt.

Please return with remittance

Insurance renewal: Policy Number YLL2720278713

06/06/2023

Name of Parish Council: **Lapford Parish Council**

Clerks Name and Address:

.....

Your current email address:

Amount Enclosed:

Date:.....

INFORMATION REQUIRED: PLEASE ENSURE THAT YOU COMPLETE THIS BOX OR INDICATE IF YOU ARE EXEMPT – paragraph on previous page explains.

Your ERN/PAYE Number:	
-----------------------	--

Select for Local Councils

Policy Schedule

The Policy, the Policy Schedule, Certificates of Insurance and Endorsements form one document and should be read together. This Schedule replaces any previous Schedule issued.

Policy Number	YLL- 272027-8713	
Insured	Lapford Parish Council	
Business	Parish/Local Council	
Period of Insurance	From:	06/06/2023
	To:	05/06/2024
	and any other period for which cover has been agreed	
3 Year LTA Premium	£544.99 Premiums are inclusive of Insurance Premium Tax	
Schedule Number	01	
Preparation Date	02/05/2023	
Long Term Agreement Expiry (not applicable to Part P)	05/06/2024	
Policy Form Reference	MLAACF07	

Lines of cover applying

Line of Cover	Insured/Not insured
Part A: Material Damage	Insured
Part B: Business Interruption	Insured
Part C: All Risks	Insured
Part D: Money and Personal Accident Assault	Insured
Part E: Public and Products Liability	Insured
Part F: Hirers' Liability	Insured
Part G: Employers' Liability	Insured
Part H: Libel and Slander	Insured
Part N: Fidelity Guarantee	Insured
Part O: Personal Accident	Insured
Part P: Legal Expenses	Insured
Part Q: Street Furniture (Impact Damage Only)	Not Insured

Part A – Material Damage

Effective Date: 06/06/2023

Premises Address	Buildings Sum Insured	Contents Sum Insured
The Orchard Centre, Lapford, Crediton EX17 6PZ	£88,828	£3,906

Insured Perils applicable to Material Damage:

1-16

Excesses:

The following excess applies to each and every loss arising in respect of each and every separate premises:

Item Description	Sums Insured
Theft, Accidental Damage	£100
Malicious Damage, Storm or Flood, Escape of Water	£250
Falling Trees or Branches	
Subsidence or ground heave	£1,000

Operative Endorsements:

Policy booklet 1, 3, 5, 6, 8, 9 (please refer to the endorsement section of your policy wording)

Part B – Business Interruption

Effective Date: 06/06/2023

Item	Cover	Sums Insured	Maximum Indemnity Period
Section 2 a)	Additional Expenditure	Nil	N/A
Section 2 b)	Loss of Gross Revenue	Nil	N/A
Section 5.3	Loss of Computer Data	£500	12 months

Insured Perils applicable to Business Interruption:

1-16

Operative Endorsements:

None

Part C - All Risks

Effective Date: 06/06/2023

Item Description	Sums Insured
Office Contents - restricted to clerk's home only	£2,500
3 Bus Shelters	£9,644
5 Seats	£3,584
Residential Sign	£218

Excess:

£100 each and every loss

Operative Endorsements:

Policy booklet 1 (please refer to the endorsement section of your policy wording)

Part D - Money

Effective Date: 06/06/2023

Item	Description	Limit any one loss
1	Loss of non-negotiable money in the situations specified in Items 2 a), 2 b), 2 c) i) and 2 c) ii)	£250,000
2	Loss of other money :	
	a) in transit in the custody of any member or employee or in transit by registered post (limit £250), or in a Bank Night Safe	£500
	b) in the private residence of any member or employee	£100
	c) in the premises :	
	i) in the custody of or under the actual supervision of any member or employee	£2,000
	ii) in locked safes or strongrooms	£2,000
	iii) in locked receptacles other than safes or strongrooms	£100

Excess:

£50 each and every loss

Personal Accident Assault Limits:

Stated in Section 3(c)

Part E - Public Liability

Effective Date: 06/06/2023

Limit of indemnity:

£10,000,000

Operative Endorsements:

1. Environmental Clean Up Costs

The following Special Definitions are added to Section 1:

Clean Up Costs

- a) Testing for or monitoring of Pollution or Contamination
- b) the costs of Remediation required by any Enforcing Authority to a standard reasonably achievable by the methods available at the time that such Remediation commences.

Remediation

Remedying the effects of Pollution or Contamination including primary, complementary and compensatory actions as specified in the Environmental Damage (Prevention and Remediation) Regulations 2009.

Enforcing Authority

Any government or statutory authority or body implementing or enforcing environmental protection legislation within the **territorial limits**.

Cover

The **insurer** will indemnify the **insured** in respect of all sums including statutory debts that the **insured** is legally liable to pay in respect of Clean Up Costs arising from environmental damage caused by Pollution or Contamination where such liability arises under an environmental directive, statute or statutory instrument.

Provided always that:

- a) liability arises from Pollution or Contamination caused by a sudden, identifiable, unintended and unexpected incident which takes place in its entirety at a specific time and place during the Period of Insurance. All Pollution or Contamination which arises out of one incident shall be deemed to have occurred at the same time such incident takes place
- b) the **insurer's** liability under this Extension shall not exceed £1,000,000 for any one occurrence and in the aggregate in any one Period of Insurance and will be the maximum the **insurer** will pay inclusive all costs and expenses. This limit will form part of and not be in addition to the Limit of Indemnity stated in the Schedule
- c) immediate loss prevention or salvage action is taken and the appropriate authorities are notified.

Exclusions

The **insurer** shall be under no liability:

1. in respect of Clean Up Costs for **damage** to the **Insured's** land, premises, watercourse or body of water whether owned, leased, hired, tenanted or otherwise in the **insured's** care, custody or control
2. for **damage** connected with pre-existing contaminated property
3. for **damage** caused by a succession of several events where such individual event would not warrant immediate action
4. in respect of removal of any risk of an adverse effect on human health on the Insured's land, premises, watercourse or body of water whether owned, leased, hired, tenanted or otherwise in the **insured's** care, custody or control

5. in respect of costs in achieving an improvement or alteration in the condition of the land, atmosphere or any watercourse or body of water beyond that required under any relevant and applicable law or statutory enactment at the time Remediation commences
6. in respect of costs for prevention of imminent threat of environmental damage where such costs are incurred without there being Pollution or Contamination caused by a sudden, identifiable, unintended and unexpected incident
7. for **damage** resulting from an alteration to subterranean stores of groundwater or to flow patterns
8. in respect of costs for the reinstatement or reintroduction of flora or fauna
9. for **damage** caused deliberately or intentionally by the insured or where they have knowingly deviated from environmental protection rulings or where the insured has knowingly omitted to inspect, maintain or perform necessary repairs to plant or machinery for which they are responsible
10. in respect of fines or penalties of any kind
11. for **damage** caused by the ownership or operation on behalf of the **insured** of any mining operations or storage, treatment or disposal of waste or waste products other than caused by composting, purification or pre-treatment of waste water
12. for **damage** which is covered by a more specific insurance policy
13. for **damage** caused by persons aware of the defectiveness or harmfulness of products they have placed on the market or works or other services they have performed
14. for **damage** caused by disease in animals belonging to or kept or sold by the **insured**.

Part F - Hirer's Liability

Effective Date: 06/06/2023

Limit of indemnity:

£2,000,000

Excess:

£100 each and every claim for damage to the premises or contents caused other than by fire or explosion

Operative Endorsements:

None

Part G - Employers Liability

Effective Date: 06/06/2023

Limit of indemnity:

£10,000,000

Including 1 Manual part time employee

Excess:

Nil

Operative Endorsements:

None

Part H - Libel and Slander

Effective Date: 06/06/2023

Limit of indemnity:

£250,000

Excess:

10% of each and every claim or £1,000, whichever is the lower

Operative Endorsements:

None

Part N - Fidelity Guarantee

Effective Date: 06/06/2023

Persons Guaranteed	Sums Guaranteed
All members and employees	£50,000

Excess:

£100 each and every claim

Operative Endorsements:

None

Part O – Personal Accident

Effective Date: 06/06/2023

Cover is limited to £500,000 any one person and £2,000,000 any one incident

Persons Insured:	All members and employees
Capital Sum	£20,000
Weekly Sum	£100
Cover	Sections 2 and 3 – Accident and Assault Cover

Operative Endorsements:

None

Part P - Legal Expenses

Effective Date: 06/06/2023

Section	
3. Employment Disputes and Compensation Awards	Operative
4. Legal Defence	Operative
5. Property Protection and Bodily Injury	Operative
6. Tax Protection	Operative
7. Contract Disputes	Not Operative
8. Statutory Licence Protection	Not Operative

Limit of Indemnity:

£100,000

Operative Endorsements:

None

Zurich Municipal is a trading name of Zurich Insurance Company Ltd. A public limited company incorporated in Switzerland. Registered in the Canton of Zurich, No. CHE-105.833.114, registered offices at Mythenquai 2, 8002 Zurich. UK Branch registered in England and Wales no BR000105. UK Branch Head Office: The Zurich Centre, 3000 Parkway, Whiteley, Fareham, Hampshire PO15 7JZ. Zurich Insurance Company Ltd is authorised and regulated in Switzerland by the Swiss Financial Market Supervisory Authority FINMA. Authorised by the Prudential Regulation Authority. Subject to regulation by the Financial Conduct Authority and limited regulation by the Prudential Regulation Authority. Details about the extent of our regulation by the Prudential Regulation Authority are available from us on request. Our firm reference number is 959113.

MSEDA04 (01/23))

Year-End Audit - Points Carried Forward

Audit Point		
FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	The limit of £100 in the event of extreme risk contained within FR 4.5 appears overly restrictive and I encourage the council to consider increasing this to a more appropriate level.	This should be increased to £500 or £1000.
RISK MANAGEMENT AND INSURANCE	The council should keep the Fidelity Guarantee level under review to ensure it is maintained at an amount higher than the maximum balances held during the year.	Fidelity Guarantee now £50,000 - this is high enough for 23/24
BUDGET, PRECEPT AND RESERVES	The general reserve balance is higher than the recommended range and contrary to the council's adopted policy and I recommend the council keeps this level under careful review.	This will be taken into account when setting the 2024/25 Precept
PAYROLL	The box 4 figure should therefore be reduced by £126, with the same amount added to box 6 to comply with the proper practices and ensure that only salary payments, HMRC payments and pension contributions are included within staff costs.	now corrected on version to be signed
ASSETS AND INVESTMENTS	I encourage the council to agree a consistent approach and recommend that outlined in 5.64 above. It is reasonable to assume that purchase price details are available for recent items as the council will have retained the original invoices to comply with retention of document requirements.	This will be reviewed during 2023/24
PUBLICATION REQUIREMENTS	There is no evidence of the Notice of Conclusion on the website, and I must therefore conclude that the council has not met the requirements of this control assertion. I would encourage the council to ensure the External Auditor Report and Certificate are published with the AGAR information rather than just as a supporting paper for the council meeting.	This has now been corrected



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Our Ref: MARK/LAP001

Mr R Martin
Lapford Parish Council
14 Station Road
Yeoford
Crediton
Devon
EX17 5HU

2 May 2023

Dear Rob

Re: Lapford Parish Council

Internal Audit Year Ended 31 March 2023 – Year-End Audit report

Executive summary

Following completion of our year-end internal audit on 2 May 2023 we enclose our report for your kind attention and presentation to the council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

Our report is presented in the same order as the assertions on the internal auditor report within the published AGAR. The start of each section details the nature of the assertion to be verified. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of this is available on request. The report concludes with an opinion as to whether each assertion has been met or not. Where appropriate **recommendations for action are shown in bold text and are summarised in the table at the end of the report.**

Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor at this time, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

It is clear the council takes governance, policies and procedures seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose and whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well-ordered system.

It is therefore our opinion that the systems and internal procedures at Lapford Parish Council are well established and followed.

Regulation

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to “undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”

Internal auditing is an independent, objective assurance activity designed to improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit's function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily. The internal audit reports should therefore be made available to all Members to support and inform them when they considering the authority's approval of the annual governance statement.

Independence and competence

Your audit was conducted by Andy Beams of Mulberry & Co, who has over 30 years' experience in the financial sector with the last 13 years specialising in local government.

Your auditor is independent from the management of the financial controls and procedures of the council and has no conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Engagement Letter

An engagement letter was previously issued to the council covering the 2022/23 internal audit assignment. Copies of this document are available on request.

Planning and inherent risk assessment

The scope and plan of works including fee structure was issued to the council under separate cover. Copies of this document are available on request. In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR. As part of the inherent risk assessment, we have concluded that:

- There have been no reported instances of breaches of regulations in the past
- The client uses an industry approved financial reporting package
- The client regularly carries out reconciliations and documents these
- There is regular reporting to council
- The management team are experienced and informed
- Records are neatly maintained and referenced
- The client is aware of current regulations and practices
- There has been no instance of high staff turnover

It is our opinion that the inherent risk of error or misstatement is low, and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be "walk through testing" on sample data to encompass the period of the council year under review.

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A. BOOKS OF ACCOUNT

Internal audit requirement

Appropriate accounting records have been properly kept throughout the financial year.

Audit findings

The year-end audit, the first internal audit conducted by Mulberry & Co for the council, was conducted remotely with the Clerk, who also acts as the council's Responsible Financial Officer (RFO). The Clerk had prepared the information advised in advance of the visit and forwarded to me for review in advance of a scheduled telephone conversation. I have the impression that accounting records are neatly maintained and easily accessible. Other information was reviewed through discussion with the Clerk and a review of the council website www.lapfordparishcouncil.org.uk

The council uses Excel for recording the day-to-day financial transactions of the council. This is a suitable method for a council of this size, and a review of the Excel spreadsheets shows that the Clerk has developed an effective system for recording transactional information and producing management reports for review at council meetings.

B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS

Internal audit requirement

This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.

Audit findings

Check the publication and minuting of the prior year audited AGAR and notice of conclusion of audit.

The External Auditor's Report for 2021/22 was qualified, with the External Auditor qualifying the council for the following reasons:

'The smaller authority has disclosed that it made proper provision during the year 2021/22 for the exercise of public rights by answering 'Yes' to Section 1, Assertion 4. However, as was reported last year, we are aware that it failed to do this and therefore should have answered 'No' to this assertion. It has also disclosed that it took appropriate action on all matters raised in reports from internal and external audit, by answering 'Yes' to Section1, Assertion 7, which, on the basis of the above, is not correct.

The AGAR was not accurately completed before submission for review. Information received from the smaller authority indicates that certain fixed assets that have not existed for some time have been removed from the fixed asset register during the year under review, and this has been correctly reflected in the figure in Section2, Box 9 for the current year. However, the smaller authority has not restated the 2020.21 Box 9 figure for the removal of these assets which is required under proper practices for consistency and comparability'.

Under other matter, the External Auditor also commented:

'We note that the smaller authority did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as it failed to make proper provision during the year 2022/23 for the exercise of public rights, since the approval date was after the start of the period for the exercise of public rights. As a result, the smaller authority must answer 'No' to Assertion 4 of the Annual Governance Statement for 2022/23 and ensure that it makes proper provision for the exercise of public rights during 2023/24.

The smaller authority has confirmed that it has not complied with the governance assertion in Section1, Box 5, but it has provided the appointed auditor with an adequate explanation for non-compliance and details of the actions necessary to address weaknesses identified'.

The External Auditor's report was received by council at the meeting held on 5 October 2022 (minute ref 2223-112).

The Internal Auditor's report, which contained several recommendations for action, was received by the council at the meeting held in June 2022 (minute ref 2223-040), with an update on the corrective actions reported to the council meeting held on August 2022 (minute ref 2223-070).

Confirm by sample testing that councillors sign statutory office forms.

I confirmed by sample testing that councillors sign "Acceptance of Office" forms. The council website provides details of councillors and includes where the individual Register of Members' Interests Forms.

Confirm that the council is compliant with the relevant transparency code.

As the council's income and expenditure exceeds £25,000, it is not a statutory requirement to follow the requirements of the Local Government Transparency Code, although it is recommended best practice to do so. I recommend reviewing the way the information is published on the website of West Chiltington Parish Council as a best practice example via this link

www.wcpc.org.uk/transparency

Confirm that the council is compliant with GDPR.

The council is fully aware of GDPR and has undergone training. It was noted the council has established common email addresses for all councillors. This is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

The council has a Privacy Notice and Accessibility Statement on the home page of its website, and it is clear the council has made every effort to comply with the website requirements.

Confirm that the council meets regularly throughout the year.

A schedule of meetings is published on the council website along with historic agendas and minutes.

Check that agendas for meetings are published giving 3 clear days' notice.

I was able to confirm that at least 3 clear days' notice is given on agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting. Supporting papers are available on the website.

Check the draft minutes of the last meeting(s) are on the council's website.

Minutes are routinely uploaded to the council website.

Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months.

The Standing Orders are based on the current version of the NALC model and were most recently reviewed and adopted by council at the meeting held in May 2022 (minute ref 2223-012).

Confirm that the Parish Council has adopted and recently reviewed Financial Regulations.

Financial Regulations are based on the NALC model and were last reviewed and adopted by council at the meeting held in May 2022 (minute ref 2223-013). The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council.

Check that the council's Financial Regulations are being routinely followed.

The council has thresholds in place at which authorisations to spend must be obtained as below:

FR 4.1. Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:

- *the council for all items over £1,500; or*
- *the Clerk, in conjunction with Chairman of Council, for any items below £1,500.*

Such authority is to be evidenced by a minute or by an authorisation slip duly signed by the Clerk, and where necessary also by the Chairman.

Contracts may not be disaggregated to avoid controls imposed by these regulations.

FR 4.5. In cases of extreme risk to the delivery of council services, the Clerk may authorise revenue expenditure on behalf of the council which in the Clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £100. The Clerk shall report such action to the chairman as soon as possible and to the council as soon as practicable thereafter.

Based on the level of financial activity of the council, the authorisation thresholds in FR4.1 appear appropriate, although **the limit of £100 in the event of extreme risk contained within FR 4.5 appears overly restrictive and I encourage the council to consider increasing this to a more appropriate level.**

As the audit was conducted remotely, there was not the opportunity to conduct extensive testing of invoices, but I reviewed a sample of agendas, minutes and supporting papers on the council website and was able to confirm that regular financial matters are discussed and minuted at council meetings, including reviewing bank reconciliations, noting performance against budget and approving a payment schedule.

Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £8.82 per elector.

The council has section 137 expenditure within the allowable thresholds for the year. The council is reminded that after each scheduled election, the council must determine its eligibility for, and if appropriate, adopt the General Power of Competence (GPC), recording this within the minutes of the meeting.

Check receipt of VAT refund matches last submitted VAT return.

The council is not VAT registered and reclaims via a VAT 126 claim form. I reviewed the submission for the period 1 October 2022 to 31 March 2023 which showed a refund amount due of £1,728.61, with all required information provided on the claim form. The council is up to date with its VAT submissions.

Confirm that checks of the accounts are made by a councillor.

The system noted above details internal review takes place and I am under no doubt that council properly approves expenditure.

C. RISK MANAGEMENT AND INSURANCE

Internal audit requirement

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

Audit findings

The council has a risk assessment process in place policy which was most recently reviewed and approved by council at the meeting held in April 2022 (minute ref 2122-241). I reviewed the risk assessment record, which details the types of risk identified, assigns a perceived risk level based on the use of a risk matrix, identifies responsibility for the management of the risk, records existing management controls in place and the review process. This is a robust approach for a council of this size.

I confirmed that the council has a valid insurance policy in place with Zurich in a long-term agreement expiring on 5 June 2024. The policy includes Public Liability and Employers Liability cover of £10 million each and a Fidelity Guarantee level of £50,000.

The minutes of the council meeting confirm that the council resolved to increase the Fidelity Guarantee level to at least £70,000 (minute ref 2223-071). Year-end balances remain within the £50,000 limit, but **the council should keep this under careful review to ensure the Fidelity Guarantee level is maintained at an amount higher than the maximum balances held during the year.**

We discussed assertion 8 on the Annual Governance Statement and whether this had any impact on the council.

"We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements."

The Clerk confirmed that they were not aware of any event having a financial impact that was not included in the accounting statements.

D. BUDGET, PRECEPT AND RESERVES

Internal audit requirement

The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

Audit findings

The council set a precept of £22,216 for 2022/23. With a tax base of 399.5, this equates to a band D equivalent of £55.61 (compared to the average in England of £74.81).

I was able to confirm that the 2023/24 budget and precept were approved by council at the meeting held on 10 January 2023 (minute ref 2223-147).

There is evidence within the agendas, minutes and supporting papers of budget performance information being received and reviewed at council meetings throughout the year.

The accounting records show that the council ended the year with income reported as 100% of budget and expenditure reported as 94% of budget.

At the end of the financial year, the council held circa £7,120 in earmarked reserves (EMR), spread across a range of clearly identifiable projects. I checked the purpose of these EMRs and am satisfied they are all for legitimate future planned projects of the council.

The council also held circa £23,000 in the general reserve at the end of the financial year.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's guide states *'the generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure'* (para 5.33).

The council also has an adopted Reserves Policy available on its website, which contains the following:

3.2 The level of General Reserves to be held by the Council is at least half of the annual precepted figure, i.e. to fully cover six months' expenditure, but no more than the whole of the annual precepted figure, i.e. 12 months' expenditure.

The general reserve balance is higher than the recommended range and contrary to the council's adopted policy and I recommend the council keeps this level under careful review.

E. INCOME

Internal audit requirement

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

Audit findings

Apart from the precept, the council's other sources of income during the year were grants, income from the jubilee and other events, bank interest and VAT refunds.

A review of the accounting records shows these items being clearly recorded and assigned appropriately within the budget.

F. PETTY CASH**Internal audit requirement**

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

Audit findings

The council has no petty cash.

G. PAYROLL**Internal audit requirement**

Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.

Audit findings

There are two employees, the Clerk and cleaner. The council processes payroll using the HMRC PAYE Online tools. I reviewed the payslips for February and March 2023 and the annual summary, and payroll deductions appear correct.

The AGAR figure for box 4 presented for review appears to include payments for Clerks salary and expenses.

The Joint Practitioner's Guide on Accountability and Governance (JPAG) Practitioner's Guide provides clear guidance as to allowable inclusions within box 4 as below:

2.16 Staff costs for the purpose of Line 4 include the gross salary of employees, employer's national insurance contributions, employers pension contributions, gratuities for employees or former employees and severance or termination payments to employees. The following are not staff costs for the purpose of Line 4; mileage and other travelling and subsistence allowances, "Homeworking allowance" that is, an allowance paid to cover the extra costs of working from home, the provision of work-related training, the reimbursement of childcare or other carers costs, the reimbursement of a staff members subscription to the Society of Local Council Clerks, the provision of office supplies such as laptop, scanner or stationery and consultants and agency staff.

The box 4 figure should therefore be reduced by £126, with the same amount added to box 6 to comply with the proper practices and ensure that only salary payments, HMRC payments and pension contributions are included within staff costs.

There are no councillor allowances.

H. ASSETS AND INVESTMENTS**Internal audit requirement**

Asset and investments registers were complete and accurate and properly maintained.

Audit findings

The council has a fixed asset register in place which includes details of asset location, date of acquisition and insurance cover details. Assets are listed at either purchase price or replacement value.

The Joint Practitioner's Guide on Accountability and Governance (JPAG) Practitioner's Guide provides the following guidance:

5.63. The particular method of asset valuation is not specified in proper practices so authorities may use any reasonable approach to be applied consistently from year to year. The method of asset valuation adopted should be set out in a policy approved by the authority and recorded in the authority's minutes and in the asset register.

5.64. For authorities covered by this guide, the most appropriate and commonly used method of fixed asset valuation for first registration on the asset register is at acquisition cost. This means that the recorded value of the asset will not change from year to year, unless it is materially enhanced.

5.65. Commercial concepts of depreciation, impairment adjustments, and revaluation are not required nor appropriate for this method of asset valuation.

I note that differing methods of valuation are used for items acquired at the same time (for example, in 2022 there is a car park sign valued at purchase price and a noticeboard valued at replacement value). **I encourage the council to agree a consistent approach and recommend that outlined in 5.64 above. It is reasonable to assume that purchase price details are available for recent items as the council will have retained the original invoices to comply with retention of document requirements.**

I confirmed the asset register total matches that included in box 9 (total fixed assets plus long term investments and assets) on the AGAR. There were no additions or deletions reported in the year.

The council has a Public Works Loan, and I was able to confirm the outstanding balance at the end of the financial year against the PWLB statement.

The council has no long-term investments.

I. BANK AND CASH

Internal audit requirement

Periodic and year-end bank account reconciliations were properly carried out.

Audit findings

Financial regulation 2.2 states 'On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Chairman shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. If the nominated member is an authorised signatory, they should not sign any of the cheques while acting in this role. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the council.'

Bank reconciliations are completed and presented to council for review, which is evidenced within the minutes of meetings. I reviewed the March 2023 bank reconciliation and was able to confirm the balances to the bank statements and found no errors.

Balances held are within the £85,000 protection limit offered by the Financial Services Compensation Scheme (FSCS).

J. YEAR END ACCOUNTS

Internal audit requirement

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

Audit findings

The council, at its meeting to sign off the year-end accounts, must discuss Section 1 of the AGAR (Annual Governance Statement) and record this activity in the minutes of the meeting. **COUNCIL IS REMINDED THAT THIS MUST BE A SEPARATE AGENDA ITEM PRIOR TO THE SIGNING OF SECTION 2 OF THE AGAR (ANNUAL ACCOUNTS).**

Section 1 – Annual Governance Statement

Based on the internal audit finding I recommend using the table below as the basis for that discussion.

	Annual Governance Statement	'Yes', means that this authority	Suggested response based on evidence
1	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>	YES – accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
2	We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>	YES – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
3	We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>	YES – the Clerk advises the council in respect of its legal powers.
4	We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>	NO – the requirements and timescales for 2021/22 year-end were NOT followed.
5	We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>	YES – the council has a risk management scheme and appropriate external insurance.
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>	YES – the council has appointed an independent and competent internal auditor.
7	We took appropriate action on all matters raised in reports from internal and external audit.	<i>responded to matters brought to its attention by internal and external audit.</i>	YES – matters raised in internal and external audit reports have been addressed.
8	We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and. Where appropriate, have included them in the accounting statements.	<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>	YES – no matters were raised during the internal audit visits.
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	<i>has met all its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>	N/A – the council has no trusts

Section 2 – Accounting Statements

AGAR box number		2021/22	2022/23	Internal Auditor notes
1	Balances brought forward	41,134	40,933	Agrees to 2021/22 carry forward (box 7)
2	Precept or rates and levies	20,713	22,216	Figure confirmed to central records
3	Total other receipts	9,511	3,528	Agrees to underlying records
4	Staff costs	0	7,724 7,598	Agrees to underlying records – amended to show allowable box 4 amounts
5	Loan interest/capital repayments	4,499	4,499	Verified against PWLB records
6	All other payments	25,926	24,249 24,375	Agrees to underlying records - amended to include incorrect amount included in box 4
7	Balances carried forward	40,933	30,205	Casts correctly and agrees to balance sheet
8	Total value of cash and short-term investments	40,933	30,205	Agrees to bank reconciliation
9	Total fixed assets plus long-term investments and assets	24,012	24,012	Matches asset register
10	Total borrowings	67,057	63,777	Verified against PWLB records
11a	Disclosure note re Trust Funds (including charitable)	N/A	NO	No – the council is not a sole trustee
11b	Disclosure note re Trust Funds (including charitable)		N/A	N/A – the council is not a sole trustee

Audit findings

The year-end accounts have been correctly prepared on a receipts and payments basis with no requirement for the box 7 and 8 reconciliation.

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2021/22.

The variance analysis has been completed to explain the variances exceeding 15%, and in my opinion, provides sufficient narrative and quantitative detail for the External Auditor.

K. LIMITED ASSURANCE REVIEW**Internal audit requirement**

If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")

Audit findings

The council did not certify itself exempt in 2021/22 due to exceeding the income and expenditure limits and this test does not apply.

L: PUBLICATION OF INFORMATION**Internal audit requirement**

The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation

Audit findings

This internal control objective has changed since last year. Where previously it related to the relevant Transparency Codes, a council with annual turnover exceeding £25,000 was recommended to follow the Local Government Transparency Code 2015, but it was not a statutory requirement.

All councils are required to follow The Accounts and Audit Regulations which include the following requirements:

13(1) An authority must publish (which must include publication on that authority's website)

- (a) the Statement of Accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act; and
- (b) the Annual Governance Statement approved in accordance with regulation 6(3)

13(2) Where documents are published under paragraph (1), the authority must

- (a) keep copies of those documents for purchase by any person on payment of a reasonable sum; and
- (b) ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.

Pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor's Report and Certificate) of the AGAR are available for review on the council website from 2018/19 onwards in accordance with the above requirements.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS**Internal audit requirement**

The authority has demonstrated that during summer 2022 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

Inspection – key dates	2021/22 Actual	2022/23 Proposed
Date AGAR signed by council	15 June 2022	16 May 2023
Date inspection notice issued	6 June 2022	18 May 2023
Inspection period begins	13 June 2022	5 June 2023
Inspection period ends	22 July 2022	14 July 2023
Correct length (30 working days)	Yes	Yes
Common period included (first 10 working days of July)	Yes	Yes

While the correct length and common period were included in the 2021/22 Exercise of Public Rights, the AGAR was signed by the council after the date the inspection notice was issued, and the inspection period had already begun.

This is not in accordance with the proper practices and was confirmed by the External Auditor who stated 'We note that the smaller authority did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as it failed to make proper provision during the year 2022/23 for the exercise of public rights, since the approval date was after the start of the period for the exercise of public rights. As a result, the smaller authority must answer 'No' to Assertion 4 of the Annual Governance Statement for 2022/23 and ensure that it makes proper provision for the exercise of public rights during 2023/24.'

Assertion 4 on the Annual Governance Statement must be signed 'No' by the council. I was able to confirm that the proposed dates for 2022/23 meet the statutory requirements.

N: PUBLICATION REQUIREMENTS**Internal audit requirement**

The authority has complied with the publication requirements for 2021/22. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.

Before 1 July 2022 authorities must publish:

- *Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited*
- *Section 1 - Annual Governance Statement 2021/22, approved and signed, page 4*
- *Section 2 - Accounting Statements 2021/22, approved and signed, page 5*

Not later than 30 September 2022 authorities must publish:

- *Notice of conclusion of audit*
- *Section 3 - External Auditor Report and Certificate*
- *Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review.*

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

Audit findings

The External Auditor's report was received by council at the meeting held on 5 October 2022 (minute ref 2223-112). The External Auditor Certificate was published as a supporting paper for this meeting, with the agenda publication date of 28 September 2022, and the minutes confirm that the required documentation were published on the council website.

However, there is no evidence of the Notice of Conclusion on the website, and I must therefore conclude that the council has not met the requirements of this control assertion. I would encourage the council to ensure the External Auditor Report and Certificate are published with the AGAR information rather than just as a supporting paper for the council meeting.

O. TRUSTEESHIP**Internal audit requirement**

Trust funds (including charitable) – The council met its responsibilities as a trustee.

Audit findings

The council has no trusts.

Achievement of control assertions at year-end audit date

Based on the tests conducted during the year-end audit, our conclusions on the achievement of the internal control objectives are summarised in the table below and are reflected in the completion of the Annual Internal Audit Report within the AGAR.

	INTERNAL CONTROL OBJECTIVE	YES	NO	NOT COVERED
A	Appropriate accounting records have been properly kept throughout the financial year	✓		
B	This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	✓		
C	This authority assesses the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these	✓		
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for	✓		
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for			✓
G	Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H	Asset and investments registers were complete and accurate and properly maintained.	✓		
I	Periodic bank account reconciliations were properly carried out during the year.	✓		
J	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K	If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")</i>			✓
L	The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation	✓		
M	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 <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set)</i> .		✓	
N	The authority has complied with the publication requirements for 2021/22 AGAR.		✓	
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

Should you have any queries please do not hesitate to contact me.

Yours sincerely



Andy Beams
For Mulberry & Co

Year-End Audit - Points Carried Forward

Audit Point	Audit Findings	Council comments
FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	The limit of £100 in the event of extreme risk contained within FR 4.5 appears overly restrictive and I encourage the council to consider increasing this to a more appropriate level.	
RISK MANAGEMENT AND INSURANCE	The council should keep the Fidelity Guarantee level under review to ensure it is maintained at an amount higher than the maximum balances held during the year.	
BUDGET, PRECEPT AND RESERVES	The general reserve balance is higher than the recommended range and contrary to the council's adopted policy and I recommend the council keeps this level under careful review.	
PAYROLL	The box 4 figure should therefore be reduced by £126, with the same amount added to box 6 to comply with the proper practices and ensure that only salary payments, HMRC payments and pension contributions are included within staff costs.	
ASSETS AND INVESTMENTS	I encourage the council to agree a consistent approach and recommend that outlined in 5.64 above. It is reasonable to assume that purchase price details are available for recent items as the council will have retained the original invoices to comply with retention of document requirements.	
PUBLICATION REQUIREMENTS	There is no evidence of the Notice of Conclusion on the website, and I must therefore conclude that the council has not met the requirements of this control assertion. I would encourage the council to ensure the External Auditor Report and Certificate are published with the AGAR information rather than just as a supporting paper for the council meeting.	

LAPFORD PARISH COUNCIL

FINAL ACCOUNTS 2022/2023

RECEIPTS AND PAYMENTS ACCOUNT

2021/2022 Outturn £			2022/2023 Outturn £
	RECEIPTS		
20,713	Precept		22,216
1,143	Other Receipts		2,217
8,368	VAT Receipts		1,311
30,224	TOTAL RECEIPTS		25,744
	PAYMENTS		
14,855	Administration		1,556
8	Staffing		7,724
50	Councillors		263
217	Subscriptions		280
144	Car Park		-
1,584	Orchard Centre		5,087
-	Telephone Kiosk		-
-	Defibrillator		50
88	Community Website		161
820	Maintenance - General		8,001
-	Public Rights of Way		595
-	Emergency Planning		-
5,386	Grants Made		1,317
487	COVID Emergency		-
280	Section 137		1,568
1,278	Lower Town Place		2,668
4,499	Loan Repayments		4,499
729	VAT Expenditure		2,703
30,426	TOTAL PAYMENTS		36,472
29,312	General Reserve	b/f	29,989
30,224		Receipts	25,744
(30,426)		Payments	(36,472)
879		Transfers	3,824
29,989		c/f	23,085

LAPFORD PARISH COUNCIL

FINAL ACCOUNTS 2022/2023

RECEIPTS AND PAYMENTS ACCOUNT

2021/2022 Outturn £		2022/2023 Outturn £
RESERVES		
29,989	General Reserve	23,085
	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		30,205

LAPFORD PARISH COUNCIL

RECEIPTS AND PAYMENTS ACCOUNT MONITOR

31-Mar-23

2021/2022 Actual £		2022/2023 Revised Budget £	2022/2023 Outturn £	% of Budget £
	RECEIPTS			
20,713	Precept	22,216	22,216.00	100
743	Interest	50	20.05	40
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	25,743.56	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

31-Mar-23

2021/2022 Actual £		2022/2023 Revised Budget £	2022/2023 Outturn £	% of Budget £
413	Telephone & Broadband	450	451.20	100
-	Telephone Kiosk	-	-	-
-	Refurbishment	-	-	-
-	Maintenance	-	-	-
-	Defibrillator	-	-	-
-	Installation	-	-	-
-	Maintenance & Consumables	50	49.99	100
-	Community Website	-	-	-
88	Development	-	-	-
-	Maintenance	155	160.85	104
-	Maintenance - General	-	-	-
505	Annual Inspections	6,590	6,590.00	100
-	Church Clock	-	-	-
315	DAA Lighting	375	375.00	100
-	Grass Cutting	235	100.00	43
-	Verge Cutting	100	-	-
-	Landscaping	-	-	-
-	Weed Spraying	315	315.00	100
-	Noticeboard	-	-	-
-	Church Green Gates	620	621.47	100
-	Outdoor Bench	-	-	-
-	Public Rights of Way	1,000	595.00	60
-	Maintenance & Improvements	-	-	-
-	Emergency Planning	100	-	-
-	Equipment	-	-	-
-	Booklet	100	-	-
-	Maintenance & Improvements	-	-	-
-	Training	-	-	-
3,300	Grants Made	1,300	1,036.00	80
2,086	Lapford Church Green	190	280.66	148
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	1,305	-	-
-	Calor Gas Fund - Broadband	374	373.90	100
75	Jubilee Events Expenditure	500	436.94	87
-	Coronation Event Expenditure	-	-	-
1,278	Lower Town Place - Capital Expenditure	2,668	2,667.68	100
-	Site Costs Funded by Loan	-	-	-

LAPFORD PARISH COUNCIL

RECEIPTS AND PAYMENTS ACCOUNT MONITOR

31-Mar-23

2021/2022 Actual £		2022/2023 Revised Budget £
4,499	Loan Repayments PWLB Repayments	4,500
729	VAT Expenditure	1,500
30,426	TOTAL EXPENDITURE	38,715

2022/2023 Outturn £
4,499.26
2,702.81
36,471.70

% of Budget £
100
180
94

NET EXPENDITURE/(INCOME)

12,941

10,728.14

RESERVES

29,989 **General Reserve**

23,085

Earmarked Reserves

200	Car Park Refurbishment		200
200	Church Clock Overhaul	- 200	-
1,305	Calor Gas Rural		1,305
1,277	Transparency Code	- 1,277	-
550	PROW	205	755
4,744	PWLB		4,744
-	Village Event Reserve	116	116
2,668	Lower Town Place	- 2,668	-
40,933		(3,824)	30,205

Annual Governance and Accountability Return 2022/23 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2022/23

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:
 - The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
 - **Sections 1 and 2 must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2023**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2023**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2023
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2022/23

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2023 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2022/23**, approved and signed, page 4
- **Section 2 - Accounting Statements 2022/23**, approved and signed, page 5

Not later than 30 September 2023 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*For a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2022/23

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2023.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order: consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2023**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', has an explanation been published?	✓	
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?	✓	
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at 31 March 2023 been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?		✓
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		✓

* *Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2022/23

LAPFORD PARISH COUNCIL

www.lapfordparishcouncil.org.uk

During the financial year ended 31 March 2023, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2022/23 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
The precept or rates requirement resulted from an adequate budgetary process: progress against the budget was regularly monitored; and reserves were appropriate.	✓		
B. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2022-23 AGAR period, the public right in relation to the 2021-22 AGAR evidenced by a notice on the website and/or a public right in minutes confirming the dates set).		✓	
The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 10 Guidance Notes).		✓	
(For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

NO PETTY CASH

SEE FULL AUDIT REPORT

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

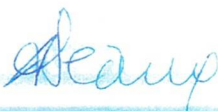
Date(s) internal audit undertaken

02/05/2023

Name of person who carried out the internal audit

Andy Beams, Mulberry & Co. AUDITOR

Signature of person who carried out the internal audit



Date

02/05/2023

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

LAPFORD PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2023, that:

	Agreed		
	Yes	No*	'Yes' means that this authority:
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.		✓	during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable, in our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓

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

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

16/05/2023

and recorded as minute reference:

2324 - 027 a

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

Clerk

RTM J.E.

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Section 2 – Accounting Statements 2022/23 for

LAPFORD PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	41,134	40,933	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	20,713	22,216	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	9,511	3,528	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	0	7,598	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	4,499	4,499	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	25,926	24,375	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	40,933	30,205	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	40,933	30,205	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	24,012	24,012	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	67,057	63,777	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			✓	The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2023 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

RTMOK.

Date

01/05/2023

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

16/05/2023

as recorded in minute reference:

2324-027(b)

Signed by Chairman of the meeting where the Accounting Statements were approved

Section 3 – External Auditor's Report and Certificate 2022/23

In respect of

LAPFORD PARISH COUNCIL

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor's limited assurance opinion 2022/23

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority

(continue on a separate sheet if required)

3 External auditor certificate 2022/23

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

We do not certify completion because:

External Auditor Name

External Auditor Signature

Date