

**LAPFORD PARISH COUNCIL****Annual Parish Council Meeting 14<sup>th</sup> May 2024****Clerk's Report****Report from the Parish Clerk****1. General**

Most of the matters that need to be considered at this meeting are on the agenda.  
The details on the actions list are considered below.

**2. Meeting with Steve Densham & Steve Keable**

Some meeting notes are attached to this report.

**3. Action List**

Action by the clerk has resulted in the following matters being undertaken

- Ash Die-Back – no news from DCC Highways. **John Burrows has written expressing concern about the trees not having been removed.**
- Signposts – **These are now ready to be installed.**
- Neighbourhood Plan – **On this agenda**
- Scribe Accountancy System – **Now being used – item 2425-021 on this agenda.**
- Telephone Box – **was this disconnected on 2<sup>nd</sup> May 2024?**
- Clerk's Hours – feedback on report needed.
- LEAP Matters – no response from DCC Highways – **email from Margaret Squires did not address the request for a meeting. Request re-sent.**
- Defibrillator – Cllr. Lumsdon has obtained agreement from owners to place at Spar, also reapplying to BHF in September – maybe look at cost of supplying this.
- Prospect Cottage – nothing further to report.
- Road Wardens – **equipment list obtained, confirmed with Highways that this should be bought by LPC and a grant for cost to be obtained from Cllr. Squire's Locality Fund.**
- Charity Records – **all charity commission records now up to date.**
- Charity Annual Returns – now fully up to date.
- Accounts & AGAR – **On this agenda for submission**
- Internal Audit – **now completed with no problems, see agenda for this item.**
- Funds in NS&I – **application for withdrawal and payment to NatWest Account made alongside closure of account.**
- Bus Shelter Provision – **work underway to identify best suppliers and get quotations sorted.**
- D-day Commemoration Insurance – **request for information from insurance company not yet responded to.**

Rob Martin

08 May 2024

## **MEETING BETWEEN STEVE DENSHAM, ROB MARTIN AND CLLR. STEVE KEABLE**

**9.30am on 1<sup>st</sup> May 2024 at Steve Keable's House, Lapford**

**Attendees:** Steve Densham, District Cllr. Steve Keable, Parish Cllr. Julie Down and Parish Clerk Rob Martin.

### **Meeting Notes**

#### **1. Taking 'instruction' from a Parish Councillor – Protocol**

Steve Keable maintained that he did not act as a result of an instruction from a councillor, the timing was coincidental.

#### **2. Lapford Nursery Play Area**

##### **a) Delay in removal of equipment – Health & Safety issues**

The risk was being managed by MDDC staff during the discussions with Steve Keable about the project.

##### **b) Land Ownership**

The two Lapford PC representatives reiterated that it was important to the community that the land upon which the removed play area stood was owned by the parish council.

This was also the case for the car park land and the verge alongside the Orchard Centre.

Steve Densham said that it was the normal practice for MDDC to hold on to the land and lease it for a 25-year period, as is the current arrangement for the car park. Rob Martin asked why the land could not be transferred as an Asset Transfer as it was to remain in public ownership. SD also started to talk about such a transfer having a price. He was reminded that the play area land was gifted to MDDC free of charge by developers alongside the equipment and an commuted sum for maintenance. There should be a transfer of the land to Lapford Parish Council, free of any cost.

The basic principle was that the parish council was reluctant to spend any money improving something that belonged to the district council.

Steve Densham would have further discussions with others at the district to see what could be brought forward.

##### **c) Paying for Removal of Equipment from Section 106 – Capital, not Revenue, &**

##### **d) Access to Section 106 Finance**

Steve Densham has agreed that none of the Section 106 finance has been used in the removal of the play equipment. The whole sum is available for the replacement equipment.

### **3. Football Club Section 106 eligibility**

Steve D said that it would be very difficult to justify the use of the S 106 funding towards the football club facilities. He went further by saying that it was safer to assume that it should all be used for play equipment of one sort or another.

### **4. Lapford Neighbourhood Plan**

The formulation of a NP was briefly discussed and Rob said it would be great to get the ownership matters sorted so that when drawing up the allied Community Action Plan there was certainty about the potential delivery of projects.

### **5. The way forward**

Rob said that he hoped that communication between the DC and Lapford Pc would improve now that the parish was looking to take its destiny into its own hands.



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### There was a meeting of Lapford Parish Council on Tuesday 16<sup>th</sup> April 2024 at 7.30pm held in the Orchard Centre, Lapford

**Members Present:** Cllrs Julie Down; Sue Briant-Evans; Steven Fletcher; Roy Andrews; Ian Wilkie; Peter Heal; Bill Graham.

**Also Present:** District Cllr. Steve Keable

**In attendance:** Rob Martin (Clerk)

**Others:** members of the public.

## MINUTES

### 2324-293 APOLOGIES

Apologies for absence were received from Cllrs. Lumsdon and Shapland.

### 2324-294 DECLARATIONS OF INTEREST (PECUNIARY AND NON-PECUNIARY)

There were no declarations of interest for items on the agenda.

### 2324-295 CASUAL VACANCY

The clerk confirmed that he had received confirmation from the MDDC elections team that no by-election had been called for and that the vacancy could now be filled by co-option. This would be advertised in the Lookout and on the PC website with a closing date for receipt of applications of 10<sup>th</sup> May 2024.

*The Chairman adjourned the meeting to allow public participation.*

### 2324-296 PUBLIC PARTICIPATION SESSION & UPDATES FROM LOCAL ORGANISATIONS

The parish council was thanked for the grant towards the Playing Field Committee's insurance premium.

The subject of the deteriorating driveway at the end of the public right of way had been the subject of a number of requests over some time. The clerk confirmed that he had written to the DCC PROW team leader requesting funding for sorting this out and that it had also been included on the P3 Grant Funding application for the current year. Once an answer had been received on this, he would make contact with a proposal, one way or the other.

### 2324-297 COUNTY AND DISTRICT COUNCILLORS' REPORTS

The following reports were made:

#### a) Devon County Council

County Cllr. Squires did not attend and no report had been received.

#### b) Mid Devon District Council

District Cllr. Keable said that given the Easter break little had happened since the last PC meeting. He asked what the State of the District debate had been like from the parish



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point of view. The chairman stated that she had found it to be an interesting event with a wide range of subjects being covered. Cllr. Keable state that this was part of the process of making MDDC more aware of the parish viewpoint.

*The Chairman to reconvene the meeting in line with Standing Orders*

### 2324-298 MINUTES

On a proposal by Cllr. Briant-Evans, seconded by Cllr. Andrews, it was **Resolved** to adopt the minutes of the Parish Council meeting held on 12<sup>th</sup> March 2024.

### 2324-299 ACTION LIST, CLERK'S REPORT & CORRESPONDENCE

The clerk reported as follows:

#### 1. General

Most of the matters that need to be considered at this meeting are on the agenda.

The details on the actions list are considered below.

#### 2. Action List

- Yeo Vale Cottage – the matter of the hedge was overtaken by the need to clear the debris from the highway.
- Playing Field Section 106 – subject to meeting with Steve Densham at MDDC.
- Football Club Section 106 – with no project information the likelihood of this being successful is limited.
- Orchard Centre adjoining land - subject to meeting with Steve Densham at MDDC.
- Ash Die-Back – no news from DCC Highways.
- Signposts – will be available to pick up from Ken White Signs on Wednesday 17<sup>th</sup> April 2024, Cllr. Heal to arrange this.
- Neighbourhood Plan – feedback of presentation needed – suggest separate non-formal meeting to sort this out.
- Scribe Accountancy System – installed and being updated in time for 1<sup>st</sup> April 2024.
- Telephone Box – BT will be on site on 2<sup>nd</sup> May 2024 – Cllr. Andrews to meet with them.
- Clerk's Hours – feedback on report needed.
- LEAP Matters – no response from DCC Highways.
- Defibrillator – Cllr. Lumsdon has obtained agreement from owners to place at Spar, also reapplying to BHF in September – maybe look at cost of supplying this.
- Prospect Cottage – nothing further to report.
- Road Wardens – equipment list obtained, confirmed with Highways that this should be bought by LPC and a grant for cost to be obtained from Cllr. Squire's Locality Fund.

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- Charity Records – thanks to Cllr. Down ringing Charity Commission as a listed trustee, Clerk is now official contact for charity. 7 of the 9 Cllrs (and the Clerk) are on the website now, two will be added with further information available.
- Charity Annual Returns – now fully up to date.
- Accounts & AGAR – the accounts are on the agenda for approval, although a slightly different version is to be signed.
- Internal Audit – the requirements for the internal audit paperwork amount to 31 files to be produced and uploaded to the auditors of which 26 have already been collected and either placed on the website or stored online. The remaining 6 rely on this meeting's decisions. This all has to be completed by 26<sup>th</sup> April 2024.

Funds in NS&I – LPC has £20,000+ in a NS&I account which is not online, is paying 0.7% interest and is difficult to obtain information about – we are even uncertain as to who the signatories are. I have written 4 times to NS&I (their preferred method of communication apparently) explaining that the signatories have changed, Peter went off the council, I was the contact name and address for the council and notifying them of our requirements. I have received zero in response and the December 2024 statement was again sent to Peter despite a letter late last year being sent requesting that not to be done. My suggestion is to move the funds to Lloyds and into an instant access savings account offering 4%+.

### 2324-300 FEEDBACK FROM REPRESENTATIVES

Cllr. Andrews went to the last Victory Hall Committee meeting which was trying to recruit new committee membership.

Cllr. Briant-Evans mentioned a volunteering action day on 8<sup>th</sup> June 2024, and it was agreed that the parish council should have a table at the event.

### 2324-301 HEART OF LAPFORD DEVELOPMENT LTD REPRESENTATION

Cllr. Lumsdon had volunteered to be the parish council representative on the HOLD board on the basis that she could only make limited times of the day. HOLD has agreed that the next meeting on 17<sup>th</sup> May 2024 would be at 4pm so that Cllr. Lumsdon could attend.

### 2324-302 COMMITTEE REPORTS

#### a) Celebrations Committee

The Minutes and Action List from the committee meetings held on 13<sup>th</sup> March 2024 were received.

- Insurance needed to be arranged for the D-Day event which would be organised by the clerk.
- The Walking Festival in September will result in some expenditure if Lapford wants to have maps published as part of the festival.
- Cllr. Fletcher reported that to date £177.44 had been spent on the D-Day event and that the total would be around £400 plus any insurance costs. The clerk reminded councillors that there was a reserve balance of £814 to cover the committee's net cost.



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### b) Lapford Emergency Action Plan (LEAP) Committee.

Cllr. Briant-Evans reported on the LEAP meeting held on 2<sup>nd</sup> April 2024 and started with the fact that there was so much wrong with the roads currently that a meeting should be arranged with Steve Tucker which the clerk would set up.

She stated that there was a site for a grit bin in Highfield and on a proposal by Cllr. Graham, seconded by Cllr. Andrews it was **Resolved** to purchase another one from National Rocksalt Ltd at a cost of around £150. The clerk would order this.

### 2324-303 CHURCH GREEN TRUST FEEDBACK

The Church Green Trust approved the grass cutting quotation from T&G Maintenance for its land.

### 2324-304 CHURCH GREEN TRUST GRANT

On a proposal by Cllr. Andrews, seconded by Cllr. Heal, it was **Resolved** to award the Church Green Trust a grant of £1,500 to support its ongoing maintenance of the Green.

### 2324-305 GRASS CUTTING 2024

On a proposal by Cllr. Andrews, seconded by Cllr. Graham, it was **Resolved** to confirm the acceptance of T&G Garden Maintenance quotation for the 2024 village grass cutting contract.

### 2324-306 LAPFORD NEIGHBOURHOOD PLAN

- a) It was agreed to adopt the report on the Housing Needs Survey prepared by Devon Communities Together. The contents of this report should be taken as a starting point for the Neighbourhood Plan.
- b) Cllr. Down proposed that a date should be set for a Neighbourhood Plan brainstorming meeting which was agreed as being Monday 29th April 2024 at 7pm.

### 2324-307 ANNUAL ACCOUNTS 2023/2024

On a proposal by Cllr. Down, seconded by Cllr. Graham, it was **Resolved** to adopt the Receipts and Payments Statement for the 2023/2024 Financial Year before onward submission to the Internal Auditor.

### 2324-308 2023/2024 ANNUAL GOVERNANCE AND ACCOUNTANCY RETURN (AGAR)

On a proposal by Cllr. Down, seconded by Cllr. Graham, it was **Resolved** to adopt the AGAR for the 2023/2024 Financial Year before onward submission to the Internal Auditor.

### 2324-309 ORCHARD CENTRE

Cllr. Fletcher reported on the current position with the Orchard Centre, as follows:

#### Orchard centre sign

Cllr Graham is to look into an aluminium sign to be fitted between the 2 doors displaying the name Orchard centre.

#### Locks on internal doors

Cllr Heal to purchase and replace locks on the doors to the archive and the storage cupboard where parish records are stored.

#### Repair of toilet door



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Toilet door to be repaired and painted action Cllr Heal & Cllr Fletcher

#### **Toilet handrail to be refurbished**

Handrail to be removed and cleaned up / painted before being reinstated.

#### **Removal of emergency pull cord in the toilet**

Due to the emergency pull cord system not working and if fixed would only have a light on the outside and a alarm inside the Orchard centre it was decided the cord should be removed or cut to avoid anyone thinking help was on the way if it was pulled.

#### **Cleanup of the outside of the Orchard centre and complete the exterior painting**

Action to be taken to wash down the outside of the building to check what painting is required to bring the building up to standard, additional paint will need to be purchased and volunteers to do the painting.

#### **Gutter leaks above entrance Path**

The gutter leaks on the corner by the entrance path causing Ice on the path in the cold weather.

Gutter to be resealed with silicone to stop the leak.

#### **Entrance into the Orchard centre by the door can be slippery.**

The tiles as you enter the orchard centre can become slippery when wet from people entering, in the past anti slip paint has been applied to this area to minimise the risk of slips and falls.

Cllr Heal has offered to get anti slip paint and repaint this area.

#### **Hole in archive cupboard as a result of the fuse board being moved**

The hole is to be reboarded and filled, action Cllr Heal & Fletcher  
Cllr Fletcher has the materials to do this job.

#### **Repainting of interior and fitting of new notice boards**

The interior walls need a clean up due to marks on the walls from chairs rubbing against them and the notice boards are not looking in good condition.

Cllr Fletcher has notice boards that can be used to go over the existing boards and Cllr Heal will look into getting paint.

Painting will be undertaken by volunteers from the parish council.

#### **Items put on hold at this time for future discussion.**

Consideration of a monitor/ display to be fitted to aid in meeting and presentations.

Fitting of an external tap to aid in the maintenance of the Orchard centre and possible charity car washes.

On a proposal by Cllr. Andrews, seconded by Cllr. Briant-Evans, it was **Resolved** that Cllr. Graham source and acquire a new sign for the Orchard Centre entrance.

On a proposal by Cllr. Andrews, seconded by Cllr. Brian Evans it was **Resolved** to change the lock on the Orchard Centre door.

On a proposal by Cllr. Fletcher, seconded by Cllr. Andrews it was **Resolved** to repair the door to the public toilet.

2324-310

#### **FLOWER BED MAINTENANCE**

This was sorted at the last meeting with Cllr. Heal offering to source some plants.

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#### 2324-311 VILLAGE WEED CLEARANCE

Cllr. Fletcher reported that feedback on this was that no-one was really spraying weeds anymore, with roadside weeds being removed using a strimmer and just scraping them out. The best idea might be to undertake a day's work a month to see what that achieved. One question was whether it would just be roadside or house edge as well. Cllr. Fletcher would investigate further, once Cllr. Lumsdon had investigated whether there would be Community Workforce available to do such work.

#### 2324-312 BUS SHELTER PROPOSAL

This would need input from Steve Tucker before much progress could be made. The clerk wanted clarification on what sort of shelter was required and the conclusion was that it should be like the one at the top of the village. The clerk would research the cost of this again.

#### 2324-313 PLANNING MATTERS

##### a) APPLICATIONS NOTIFIED

To consider the following Planning Applications and to agree comments:

| Reference     | Location                                                 | Proposal                                                                             |
|---------------|----------------------------------------------------------|--------------------------------------------------------------------------------------|
| 24/00476/FULL | Court Barton Farm<br>Lapford Devon                       | Erection of roof over existing farmyard manure store<br><br><b>Decision: Support</b> |
| 24/00475/FULL | Court Barton Farm<br>Lapford Devon                       | Erection of roof over existing livestock yard<br><br><b>Decision: Support</b>        |
| 24/00447/FULL | Land at NGR 273214<br>107130 Bury Barton<br>Farm Lapford | Erection of a roof over existing slurry store (1)<br><br><b>Decision: Support</b>    |
| 24/00442/FULL | Land at NGR 273111<br>107098 Bury Barton<br>Farm Lapford | Erection of a roof over existing manure store (2)<br><br><b>Decision: Support</b>    |

##### 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 |
|-----------|----------|----------|---------------|
|-----------|----------|----------|---------------|



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|                |                                                 |                                                                      |                               |
|----------------|-------------------------------------------------|----------------------------------------------------------------------|-------------------------------|
| 24/00241/HOUSE | 65 Highfield Close<br>Lapford Crediton<br>Devon | Erection of single storey<br>rear extension and<br>replacement porch | Full<br>Permission<br>Granted |
|----------------|-------------------------------------------------|----------------------------------------------------------------------|-------------------------------|

#### 2324-314 BANK RECONCILIATION & BUDGET MONITOR STATEMENT

On a proposal by Cllr. Fletcher, seconded by Cllr. Wilkie, it was **Resolved** that the Bank Reconciliation and Receipts and Payments statement, as at 31<sup>st</sup> March 2024 be adopted.

#### 2324-315 RECEIPTS & PAYMENTS SCHEDULE

On a proposal by Cllr. Andrews, seconded by Cllr. Wilkie, it was **Resolved** to approve the payment of the invoices on the schedule below for the period since the last meeting:

##### PAYMENTS

| Payment to                                    | Services                      | Amount<br>£ | Payment<br>No. |
|-----------------------------------------------|-------------------------------|-------------|----------------|
| <b>2023/2024</b>                              |                               |             |                |
| Amazon                                        | Stationery                    | 67.78       | 2324-38        |
| Lidl                                          | Toilet Consumables            | 6.34        | 2324-38        |
| <b>2024/2025</b>                              |                               |             |                |
| S Hemsworth                                   | Salary April 2024             | 57.30       | 2425-01        |
| RJ Martin                                     | Salary April 2024             | 533.53      | 2425-01        |
| HMRC                                          | Tax Deductions                | 149.00      | 2425-01        |
| EDF Energy                                    | Orchard Centre Electricity    | 72.02       | DD             |
| Everflow                                      | Orchard Centre Sewage & Water | 20.77       | DD             |
| BT Group Ltd                                  | Orchard Centre Broadband      | 51.62       | DD             |
| IONOS                                         | Village Website Hosting       | 21.88       | DD             |
| Church Green Trust                            | Grant                         | 1,500.00    | 2425-02        |
| Devon Association of Local<br>Councils (DALC) | Annual Subscription           | 429.26      | 2425-02        |
| National Rocksalt                             | Salt Bin                      | 155.00      | 2425-03        |

##### RECEIPTS

| Receipt from               | Services | Amount<br>£ | Method |
|----------------------------|----------|-------------|--------|
| <b>2023/2024</b>           |          |             |        |
| None                       |          |             |        |
| <b>2024/2025</b>           |          |             |        |
| Mid Devon District Council | Precept  | 13,000.00   | BGC    |



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**2324-316 MATTERS RAISED BY THE CHAIR**

The **Annual Parish Meeting of Electors** would be held on 14 May 2024 at 7pm in the Victory Hall.

**2324-317 COUNCILLORS' REPORTS AND FUTURE AGENDA ITEMS (FOR INFORMATION ONLY)**

There were no further matters to be considered.

**2324-318 DATE OF NEXT MEETING**

The **Annual Parish Council Meeting** would be held on Tuesday 14<sup>th</sup> May 2024 at 7.30pm or following the Annual Parish Meeting in the Victory Hall.

**2324-319 CLOSE OF MEETING**

The meeting closed at 9.50pm.

## Action List

### 16<sup>th</sup> April 2024 Meeting

| Latest Minute<br>ref | Issue/Action | Responsibility                                                                                                                | Update                       |
|----------------------|--------------|-------------------------------------------------------------------------------------------------------------------------------|------------------------------|
| 2324                 | 235          | Hedge by the burnt down Yeo Vale Cottage very overgrown, impacting on the highway. Owner to be contacted re trimming it back  | Clerk                        |
| 2324                 | 235          | 106 funding for the Football Club                                                                                             | Clerk                        |
| 2324                 | 235          | Ownership of the adjacent land to be determined.                                                                              | Clerk                        |
| 2324                 | 069          | Ash Dieback. Ownership of affected trees to be researched and addresses passed to the Clerk.                                  | Cllr Burrows                 |
| 2324                 | 235          | Signposts, prices to be obtained for replacement arms.<br>Request that the Playing Field be added to the central village one. | Clerk                        |
|                      |              | Cleaning of signs to be arranged.                                                                                             | Cllrs Lumsdon & Briant-Evans |
| 2324                 | 242          | Neighbourhood Plan. When appropriate a public meeting to be called re progressing this.                                       | Parish Council               |
| 2324                 | 099          | Scribe Accountancy system                                                                                                     | Clerk                        |
| 2324                 | 235 6        | Telephone Box – Make safe for use as book swap area.                                                                          | Clerk & Cllr. Wilkie         |
| 2324                 | 117          | Community Broadband                                                                                                           | Clerk                        |
| 2324                 | 248          | Logo Competition                                                                                                              | Cllr. Briant-Evans           |

**Action List  
16<sup>th</sup> April 2024 Meeting**

| Latest Minute<br>ref | Issue/Action                                                                                                                                                      | Responsibility                       | Update                                                                                                                            |
|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| 2324                 | 137 3                                                                                                                                                             | Clerk                                | <i>Report written and with the chair/vice-chair for their thoughts.</i>                                                           |
| 2324                 | 238 b<br>Lapford Emergency Action Plan (LEAP) Committee<br>• Contact Highways on highlighted points<br>• Investigate alternative Broadband for the Orchard Centre | Clerk                                | <i>Highways Notified, Steven Tucker to have a look, no response yet.<br/>Clerk to write once more to highlight lack of action</i> |
| 2324                 | 216<br>Defibrillator<br>Additional Defibrillator to be placed on Spar wall                                                                                        | Cllr. Lumsdon<br>Clerk               | <i>Openreach fibre project submitted<br/>Cllr. Lumsdon had positive answer from Spar owners. Project live.</i>                    |
| 2324                 | 235 5<br>Prospect Cottage Site Clearance                                                                                                                          | Clerk                                | <i>No further responses.</i>                                                                                                      |
| 2324                 | 231<br>Openreach Fibre Connection                                                                                                                                 | Clerk                                | <i>Still live</i>                                                                                                                 |
| 2324                 | 235 3<br>PC Historic Records                                                                                                                                      | Clerk<br>Cllrs Briant-Evans and Down | <i>To look through records obtained and decide what needs to be stored and where.</i>                                             |
| 2324                 | 235<br>Picture of King Charles                                                                                                                                    | Clerk                                | <i>Delivered</i>                                                                                                                  |
| 2324                 | 237<br>Co-option of new councillor                                                                                                                                | Council                              | <i>Appointment made (Peter Heal)<br/>Further vacancy open until 10 May 2024</i>                                                   |
| 2324                 | 243<br>Litter-Picking Day                                                                                                                                         | Cllr. Briant-Evans and others        | <i>Arrange with others for equipment and food to be available on the day<br/>Arrangements in place.<br/>Advertise date</i>        |



**Action List**  
**16<sup>th</sup> April 2024 Meeting**

| Latest Minute ref |            | Issue/Action                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Responsibility                                         | Update                                                                                                                                                       |
|-------------------|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2324              | 244        | Big Help-Out Day – 8 <sup>th</sup> June 2024                                                                                                                                                                                                                                                                                                                                                                                                                                          | All                                                    | <i>Publicise Date and put on future agendas</i>                                                                                                              |
| 2324              | 246<br>312 | Bus Shelter Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Clerk                                                  | <i>Location at top of Highfield. Get agreement with Highwyas. Potential cost to be identified.</i>                                                           |
| 2324              | 247        | Library Facilities – liaison with The Ark and Lapford School to put proposal together about expanding village library facilities                                                                                                                                                                                                                                                                                                                                                      | Cllr. Briant-Evans                                     | <i>Cllr. Briant-Evans would continue with project and come back with proposal. ARK is working new expanded proposals. DCC grant applications now closed.</i> |
| 2324              | 250        | Lapford Play Facilities - To put together a plan of what is to be done with both the Playing Field, liaising on this with LYPFT, and play equipment                                                                                                                                                                                                                                                                                                                                   | Clerk, District Cllr. Keable, Cllr. Andrews and others | <i>Meeting with Steve Densham set for Wednesday 1<sup>st</sup> May 2024.</i><br><br><i>Once situation clarified to liaise with LYPFT on way forward.</i>     |
|                   | 302 a)     | D-Day Event – Arrange Insurance                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Clerk                                                  | <i>To ensure that the correct insurance cover is in place for the event.</i>                                                                                 |
| 2324              | 309        | Orchard Centre work to be done<br><b><u>Orchard centre sign</u></b><br>Cllr Graham is to look into an aluminium sign to be fitted between the 2 doors displaying the name Orchard centre.<br><b><u>Locks on internal doors</u></b><br>Cllr Heal to purchase and replace locks on the doors to the archive and the storage cupboard where parish records are stored.<br><b><u>Repair of toilet door</u></b><br>Toilet door to be repaired and painted action Cllr Heal & Cllr Fletcher | Cllr. Graham<br><br>Cllr. Heal                         |                                                                                                                                                              |

## Action List

### 16<sup>th</sup> April 2024 Meeting

| Latest Minute ref | Issue/Action                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Responsibility         | Update |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|--------|
|                   | <p><b><u>Toilet handrail to be refurbished</u></b><br/>Handrail to be removed and cleaned up / painted before being reinstated.</p> <p><b><u>Removal of emergency pull cord in the toilet</u></b><br/>Due to the emergency pull cord system not working and if fixed would only have a light on the outside and a alarm inside the Orchard centre it was decided the cord should be removed or cut to avoid anyone thinking help was on the way if it was pulled.</p> <p><b><u>Cleanup of the outside of the Orchard centre and complete the exterior painting</u></b><br/>Action to be taken to wash down the outside of the building to check what painting is required to bring the building up to standard, additional paint will need to be purchased and volunteers to do the painting.</p> <p><b><u>Gutter leaks above entrance Path</u></b><br/>The gutter leaks on the corner by the entrance path causing Ice on the path in the cold weather.<br/>Gutter to be resealed with silicone to stop the leak.</p> <p><b><u>Entrance into the Orchard centre by the door can be slippery.</u></b><br/>The tiles as you enter the orchard centre can become slippery when wet from people entering, in the past anti slip paint has been applied to this area to minimise the risk of slips and falls.<br/>Cllr Heal has offered to get anti slip paint and repaint this area.</p> <p><b><u>Hole in archive cupboard as a result of the fuse board being moved</u></b><br/>The hole is to be reboarded and filled, action Cllr Heal &amp; Fletcher<br/>Cllr Fletcher has the materials to do this job.</p> <p><b><u>Repainting of interior and fitting of new notice boards</u></b><br/>The interior walls need a clean up due to marks on the walls from chairs rubbing against them and the notice boards are not looking in good condition.<br/>Cllr Fletcher has notice boards that can be used to go over the existing boards and Cllr Heal will look into getting paint.<br/>Painting will be undertaken by volunteers from the parish council.</p> | Cllrs. Heal & Fletcher |        |

Action List  
16<sup>th</sup> April 2024 Meeting

| Latest Minute<br>ref | Issue/Action                                                                                                                                                                                                                                                                                                                                | Responsibility              | Update |
|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|--------|
| 2324                 | Village Weed Clearance<br>The best idea might be to undertake a day's work a month to see what that achieved. One question was whether it would just be roadside or house edge as well. Cllr. Fletcher would investigate further, once Cllr. Lumsdon had investigated whether there would be Community Workforce available to do such work. | Cllrs. Fletcher and Lumsdon |        |

2425-009



2425-012

LAPFORD PARISH COUNCIL  
ASSET REGISTER 31 APRIL 2024

| Item                                | Date Acquired | Method of valuation | Purchase Price   | Replacement Value | Location                             | 2024/25 Insurance Cover |
|-------------------------------------|---------------|---------------------|------------------|-------------------|--------------------------------------|-------------------------|
| <b>BUILDINGS &amp; LAND</b>         |               |                     |                  |                   |                                      |                         |
| Orchard Centre & Public Convenience | 2004          | Actual Cost         | £500.00          |                   | Orchard Way, EX17 6PZ                | £88,828                 |
| Orchard Centre Car Park             | 27/06/2017    | Lease               | £1.00            |                   | Orchard Way, EX17 6PZ                | £0                      |
| <b>STREET FURNITURE</b>             |               |                     |                  |                   |                                      |                         |
| Bus Shelters x 3                    |               |                     |                  |                   |                                      |                         |
| 5 Seats                             |               |                     |                  |                   |                                      |                         |
| Residential Sign                    |               |                     |                  |                   |                                      |                         |
| Wooden bench                        | 28/03/2019    | Actual Cost         | £775.00          |                   | Eastington Lane, EX17 6QB            | £800.00                 |
| Wooden bench                        |               | Replacement Value   |                  | £800.00           | Opposite Heathfield, EX17 6          | £800.00                 |
| Wooden bench                        | 15/02/2018    | Replacement Value   |                  | £800.00           | Victory Hall                         | £800.00                 |
| Metal seat                          |               | Replacement Value   |                  | £800.00           | Mill Hill, EX17 6PU                  | £800.00                 |
| Metal seat                          |               | Replacement Value   |                  | £800.00           | Chawleigh Road, EX17 6               | £800.00                 |
| Bus shelter                         |               | Replacement Value   |                  | £5,000.00         | Orchard Way, EX17 6PZ                | £5,000.00               |
| Bus shelter                         |               | Replacement Value   |                  | £5,000.00         | Yeo Vale Industrial Estate, EX17 6YQ | £5,000.00               |
| Telephone Kiosk                     | 2017          | Replacement Value   |                  | £500.00           | Eastington Lane, EX17 6QB            | £500.00                 |
| Noticeboard                         |               | Nominal Cost        | £1.00            | £400.00           | Village Hall Wall                    | £400.00                 |
| Noticeboard                         | 2022          | Replacement Value   |                  | £1,000.00         | Village Hall                         | £1,000.00               |
| Noticeboard                         |               | 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                   |
| <b>OFFICE EQUIPMENT</b>             |               |                     |                  |                   |                                      |                         |
| Orchard Centre Contents             |               |                     |                  |                   | Orchard Centre                       |                         |
| Filing cabinet – 4 drawer metal     |               | Replacement Value   |                  | £300.00           | Orchard Centre, EX17 6PZ             | £300.00                 |
| 20 Chairs                           |               | Replacement Value   |                  | £800.00           | Orchard Centre, EX17 6PZ             | £800.00                 |
| 4 Tables                            |               | Replacement Value   |                  | £500.00           | Orchard Centre, EX17 6PZ             | £500.00                 |
| Other Orchard Centre Equipment      |               | Replacement Value   |                  | £1,000.00         | Orchard Centre, EX17 6PZ             | £1,000.00               |
| Clerk's Office Contents             |               |                     |                  |                   | Clerk's Home                         |                         |
| Lenovo Laptop                       | 05/06/2018    | Actual Cost         | £796.00          |                   | Clerk's residence, EX17 5HU          | £800.00                 |
| <b>FIRST AID EQUIPMENT</b>          |               |                     |                  |                   |                                      |                         |
| Defibrillator                       | 03/10/2017    | Actual Cost         | £600.00          |                   | Orchard Centre, EX17 6PZ             | £600.00                 |
| <b>EMERGENCY PLAN EQUIPMENT</b>     |               |                     |                  |                   |                                      |                         |
| 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                 |
| <b>MISCELLANEOUS</b>                |               |                     |                  |                   |                                      |                         |
| Manhole Covers                      |               |                     | £750.00          |                   |                                      |                         |
| <b>TOTAL</b>                        |               | <b>TOTAL</b>        | <b>£4,612.00</b> | <b>£19,400.00</b> |                                      | <b>£23,850.00</b>       |

|                          |                   |
|--------------------------|-------------------|
| <b>TOTAL ASSET VALUE</b> | <b>£24,012.00</b> |
|--------------------------|-------------------|



## RISK ASSESSMENT REGISTER 2024/25

### Overview

Risk management is the process whereby Lapford Council (the Council) methodically addresses the risks associated with what the Council does and the services which it provides. The Council should identify potential risks, then take all necessary steps to reduce or eliminate the risk, as far as it is reasonably practicable to do so. The Risk Register enables the Council to identify and assess the risks that it faces and to minimise them. The Risk Register is a "living" document and will be updated by the Clerk as and when required. It will be formally reviewed by the Council once a year in May.



| Subject          | Risk Description<br>Likelihood x Impact                                      | Responsibility      | Management & Control of Risk                                                                                                                                                                                                                                                                   | Review & Action Required       |
|------------------|------------------------------------------------------------------------------|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|
| <b>FINANCIAL</b> |                                                                              |                     |                                                                                                                                                                                                                                                                                                |                                |
| Precept & budget | Failure to set precept within sound budgeting arrangements<br>1 x 3 = 3      | Councillors         | <ul style="list-style-type: none"><li>When calculating the precept, a detailed budget report showing the previous year, current year and future years projections are considered by the parish council before a final decision is made at the latest in January by the full council.</li></ul> | Maintain existing arrangements |
| Precept & budget | Overspend of operational budget<br>2 x 4 = 8                                 | Councillors         | <ul style="list-style-type: none"><li>Expenditure against budget is reviewed monthly by the full council.</li></ul>                                                                                                                                                                            | Maintain existing arrangements |
| Precept & budget | Failure to submit precept information to MDDC in timely fashion<br>2 x 1 = 2 | Clerk               | <ul style="list-style-type: none"><li>The information is submitted to Mid Devon District Council in a timely fashion.</li></ul>                                                                                                                                                                | Maintain existing arrangements |
| Annual Return    | Failure to complete Annual Return accurately or on time<br>3 x 3 = 9         | Councillors & Clerk | <ul style="list-style-type: none"><li>Annual Return is completed by the Clerk/RFO and is reviewed by the Internal Auditor.</li><li>The Annual Return is adopted by full council before the designated date.</li></ul>                                                                          | Maintain existing arrangements |



| Subject                       | Risk Description<br>Likelihood x Impact                                                  | Responsibility      | Management & Control of Risk                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Review & Action Required       |
|-------------------------------|------------------------------------------------------------------------------------------|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|
| VAT regulations               | Non-compliance with VAT regulations<br>2 x 3 = 6                                         | Clerk               | <ul style="list-style-type: none"><li>The Clerk/RFO submits the Annual Return and supporting documentation in a timely fashion</li><li>The Clerk/RFO refers to Section 30 of the VAT Act 1994 and to HMRC Advice Note 749 to determine legality of transactions for VAT purposes</li><li>Reclaim VAT at least on an annual basis, preferably to the end of March each year.</li></ul>                                                                                                                                                                                                                                                                                                                       | Maintain existing arrangements |
| Financial records & reporting | Failure to keep proper or adequate financial records<br>1 x 3 = 3                        | Councillors & Clerk | <ul style="list-style-type: none"><li>Invoices checked for accuracy and for receipts of goods and services.</li><li>A hard copy of an invoice is filed, together with the reference payment information, e.g. cheque number and date cheque cleared.</li><li>A hard copy of an online payment is filed, together with reference payment information, e.g. date payment approved.</li><li>The year's receipts and payments are made available on the Council's website.</li><li>The last six years financial records are archived.</li><li>Bank statements are regularly downloaded as part of the annual financial records.</li><li>Internal and external audit reports presented to Councillors.</li></ul> | Maintain existing arrangements |
| Financial records & reporting | Risk of financial irregularities, e.g. expenditure without proper authority<br>2 x 3 = 6 | Councillors & Clerk | <ul style="list-style-type: none"><li>A Bank Reconciliation is a standing agenda item at each full Council meeting.</li><li>List of receipts and payments is a standing agenda item at each full Council meeting.</li><li>Annual Due Payments List reviewed annually</li><li>The Council's Financial Regulations are in place and are reviewed annually in May.</li><li>Fidelity Guarantee Insurance is in place to cover employee and councillor dishonesty based on an</li></ul>                                                                                                                                                                                                                          | Maintain existing arrangements |



| Subject                   | Risk Description<br>Likelihood x Impact                     | Responsibility      | Management & Control of Risk                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Review & Action Required                                                                                                                                                                                                            |
|---------------------------|-------------------------------------------------------------|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Receipt of grant funding  | Risk of irregular use of received grant funds<br>2 x 3 = 6  | Clerk & councillors | <ul style="list-style-type: none"> <li>accepted formula of total balances plus 50% of precept.</li> <li>Procedure for submitting grant applications adopted.</li> <li>Log and records of grant applications and completion reports maintained.</li> <li>Grant accounts recorded separately in the Council accounts.</li> </ul>                                                                                                                                                                                                                        | Maintain existing arrangements                                                                                                                                                                                                      |
| Allocation of grant funds | Risk of irregular use of allocated grant funds<br>1 x 3 = 3 | Clerk & councillors | <ul style="list-style-type: none"> <li>Grant Funding Policy adopted.</li> <li>Log and records of allocated grants and completion reports maintained.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                       | Maintain existing arrangements                                                                                                                                                                                                      |
| Insurance                 | Risk of no insurance cover in place<br>1 x 5 = 5            | Clerk & councillors | <ul style="list-style-type: none"> <li>The insurance cover is paid annually in June, following a reminder from the insurers. The Council has signed up to a three-year arrangement with 5% discount, until June 2024.</li> </ul>                                                                                                                                                                                                                                                                                                                      | Maintain existing arrangements                                                                                                                                                                                                      |
| Insurance                 | Risk of insufficient insurance cover provision<br>1 x 5 = 5 | Councillors & Clerk | <ul style="list-style-type: none"> <li>Public Liability £10m</li> <li>Employers Liability £10m (includes Official's indemnity)</li> <li>Fidelity Guarantee £50k (i.e. employee's dishonesty based on a formula of total balances plus 50% of precept)</li> <li>Hirer's Liability £2m</li> <li>Libel &amp; slander £250k</li> <li>Legal expenses £100k</li> <li>Money</li> <li>Personal accident</li> <li>Business interruption £500</li> <li>Property public toilet and contents</li> <li>Office content (at Clerk's home)</li> <li>Assets</li> </ul> | <p>Insurance cover is reviewed annually to ensure complete cover is provided.</p> <p>This review means that an up-to-date Asset Register is in place before the Insurance Premium is due.</p> <p>Maintain existing arrangements</p> |
| Third parties             | Risk to third party, property or individuals<br>1 x 5 = 5   | Clerk & councillors | <ul style="list-style-type: none"> <li>Public Liability Insurance for £10m in place</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Maintain existing arrangements                                                                                                                                                                                                      |



| Subject              | Risk Description<br>Likelihood x Impact                                      | Responsibility      | Management & Control of Risk                                                                                                                                                                                                                                                                                                                                              | Review & Action Required       |
|----------------------|------------------------------------------------------------------------------|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|
| Banking              | Potential for fraud or theft<br>2 x 3 = 6                                    | Councillors & Clerk | <ul style="list-style-type: none"> <li>Measures required within the Financial Regulations need to be applied in relation to all types of payment.</li> <li>The Council's Financial Regulations set out the requirements for banking, online payments, cheques and reconciliation of accounts.</li> <li>The Financial Regulations are reviewed annually in May.</li> </ul> | Maintain existing arrangements |
| Banking              | Risk of incorrect payments and bank mistakes<br>3 x 4 = 12                   | Clerk               | <ul style="list-style-type: none"> <li>Measures required within the Financial Regulations need to be applied in relation to all types of payment.</li> <li>The Council's Financial Regulations set out the requirements for banking, online payments, cheques and reconciliation of accounts.</li> <li>The Financial Regulations are reviewed annually in May.</li> </ul> | Maintain existing arrangements |
| Banking              | Risk of fraud/ incorrect payments/transfer via internet banking<br>2 x 3 = 6 | Clerk               | <ul style="list-style-type: none"> <li>Measures required within the Financial Regulations need to be applied in relation to all types of payment.</li> <li>The Council's Financial Regulations set out the requirements for banking, online payments, cheques and reconciliation of accounts.</li> <li>The Financial Regulations are reviewed annually in May.</li> </ul> | Maintain existing arrangements |
| Best value for money | Failure to seek best value<br>3 x 3 = 9                                      | Councillors         | <ul style="list-style-type: none"> <li>The Council's Financial Regulations set out the requirements for seeking quotes/tenders for works.</li> <li>The Financial Regulations are reviewed annually in May.</li> </ul>                                                                                                                                                     | Maintain existing arrangements |
| Election costs       | Risk of unexpected election costs after a vacancy arises<br>2 x 2 = 4        | Councillors         | <ul style="list-style-type: none"> <li>A by-election may be called following a casual vacancy. The cost would be in the region of £1,500 and this is covered by the Council's general contingency reserve.</li> <li>The reserves are reviewed annually as part of the budget setting exercise.</li> </ul>                                                                 | Maintain existing arrangements |



| Subject                   | Risk Description<br>Likelihood x Impact                                                                               | Responsibility      | Management & Control of Risk                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Review & Action Required                            |
|---------------------------|-----------------------------------------------------------------------------------------------------------------------|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|
| PWLB loan                 | Risk that the HOLD project's objectives for Phase 1 are significantly changed from the agreed objectives<br>2 x 3 = 6 | Councillors & Clerk | <ul style="list-style-type: none"><li>HOLD is a registered Community Benefit Society with charitable status. Following due diligence, HOLD has an agreed constitution, a Board of Directors and a membership. Any change to HOLD's project objectives would require agreement by the majority of the Members.</li><li>Phase 1 of the project comprises the acquisition of the Lower Town Place site and work to make the site safe as a public open amenity space for use by the community. This phase has been completed.</li></ul> | The projected has been completed.                   |
| <b>COUNCIL MANAGEMENT</b> |                                                                                                                       |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                     |
| Councillors               | Failure to perform role adequately<br>3 x 3 = 9                                                                       | Councillors         | <ul style="list-style-type: none"><li>Councillors are provided with adequate training and development opportunities, as well as reference materials and access to assistance.</li><li>Induction training for new councillors is provided by the Clerk.</li><li>Training &amp; Development is approved at full Council meetings.</li><li>Council representation on external bodies and roles and responsibilities are reviewed annually in May.</li></ul>                                                                             | <b>Develop a Training &amp; Development Policy.</b> |
| Councillors               | Failure to declare conflicts of interests or incomplete Register of Interests<br>2 x 4 = 8                            | Councillors & Clerk | <ul style="list-style-type: none"><li>Code of Conduct adopted</li><li>Declaration of interests and requests for dispensations are a standing agenda item at full Council meetings.</li><li>Register of Members' interests to be maintained and this is a standing agenda item at a full Council meeting.</li></ul>                                                                                                                                                                                                                   | Maintain existing arrangements                      |
| Councillors               | Breach of confidentiality<br>2 x 4 = 8                                                                                | Councillors & Clerk | <ul style="list-style-type: none"><li>Confidential files and emails clearly marked.</li><li>Code of Conduct adopted.</li><li>Members reminded of confidentiality matters when required.</li></ul>                                                                                                                                                                                                                                                                                                                                    | Maintain existing arrangements                      |



| Subject         | Risk Description<br>Likelihood x Impact                             | Responsibility      | Management & Control of Risk                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Review & Action Required       |
|-----------------|---------------------------------------------------------------------|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|
| Councillors     | Failure to attract candidates for councillor vacancies<br>3 x 3 = 9 | Councillors         | <ul style="list-style-type: none"> <li>Communications &amp; Media Policy adopted.</li> <li>Vacancies are actively publicised, e.g. on Council's website and in the local magazine.</li> <li>Information on the roles and responsibilities is available on the Council's website.</li> <li>Co-option Policy in place which is reviewed every four years.</li> </ul>                                                                                                                                                                                                     | Maintain existing arrangements |
| Powers & duties | Illegal activity or payment<br>2 x 5 = 10                           | Councillors & Clerk | <ul style="list-style-type: none"> <li>Items on the agenda describe the action required by the Council, e.g. whether to resolve to approve a decision or to note the information.</li> <li>All activity and payments within the powers of the Council are resolved and recorded in the minutes at full Council meetings.</li> <li>Clerk verifies the legal position for any new proposal.</li> <li>The Council is a member of the Devon Association of Local Councils, the National Association of Local Councils and the Society for Local Council Clerks.</li> </ul> | Maintain existing arrangements |
| Powers & duties | Failure to meet the Council's statutory duties<br>1 x 5 = 5         | Councillors & Clerk | <ul style="list-style-type: none"> <li>The Council's duties are resolved and recorded in the minutes at full Council meetings, e.g. election of the Chairman at the Annual Meeting of the Council in May.</li> </ul>                                                                                                                                                                                                                                                                                                                                                   | Maintain existing arrangements |
| Meetings        | Failure to conduct the Council's business properly<br>1 x 3 = 3     | Chairman            | <ul style="list-style-type: none"> <li>Business conducted at Council meetings should be managed by the Chairman according to the agreed Standing Orders.</li> <li>The Standing Orders are reviewed annually in May.</li> <li>The Chairman should be provided with training and development opportunities.</li> </ul>                                                                                                                                                                                                                                                   | Maintain existing arrangements |
| Meetings        | Council decisions not implemented<br>3 x 3 = 9                      | Councillors & Clerk | <ul style="list-style-type: none"> <li>Council meetings are quorate.</li> <li>Accurate recording of Council business is made in the minutes.</li> <li>Draft minutes are approved at the next full Council meeting and signed by the Chair.</li> </ul>                                                                                                                                                                                                                                                                                                                  | Maintain existing arrangements |



| Subject                      | Risk Description<br>Likelihood x Impact                           | Responsibility      | Management & Control of Risk                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Review & Action Required       |
|------------------------------|-------------------------------------------------------------------|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|
| Meetings                     | Lack of public participation<br>3 x 3 = 9                         | Chairman            | <ul style="list-style-type: none"><li>An action grid is maintained by the Clerk and this is reviewed at every full Council meeting.</li><li>Attendance at meetings is recorded.</li><li>The Council meetings are publicised on the Council's website and in the local magazine.</li><li>A public participation session is a standing agenda item at Council meetings.</li><li>Seating is available for members of the public to attend Council meetings.</li><li>Communications &amp; Media Policy adopted</li><li>Protocol for recording and filming Council meetings adopted</li><li>Notice for recording and filming Council meetings published</li></ul> | Maintain existing arrangements |
| Minutes, agendas and notices | Statutory documents not accurate<br>2 x 3 = 6                     | Councillors & Clerk | <ul style="list-style-type: none"><li>Draft minutes are circulated to the Chairman and Vice-Chairman for comment before circulation to the Council.</li><li>Draft minutes approved as a correct record and signed at the next Council meeting. Amendments are recorded in the minutes.</li><li>Freedom of Information Policy adopted.</li><li>Publication Scheme adopted and update at least annually</li></ul>                                                                                                                                                                                                                                              | Maintain existing arrangements |
| Website management           | Website not available or the content is not accurate<br>2 x 3 = 6 | Clerk               | <ul style="list-style-type: none"><li>Website content updated regularly.</li><li>Website Management Policy adopted</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Maintain existing arrangements |
| <b>EMPLOYEES</b>             |                                                                   |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                |
| Clerk                        | Non-compliance with employment law                                | Councillors & Clerk | <ul style="list-style-type: none"><li>Job description and contract agreed.</li><li>Staff Appraisal Policy in place.</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Maintain existing arrangements |



| Subject                            | Risk Description<br>Likelihood x Impact                         | Responsibility      | Management & Control of Risk                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Review & Action Required                                        |
|------------------------------------|-----------------------------------------------------------------|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|
|                                    | 3 x 3 = 9                                                       |                     | <ul style="list-style-type: none"><li>Annual staff appraisal undertaken.</li><li>Employer Liability Insurance in place £10m (includes Official's indemnity)</li><li>Complaints Policy adopted</li></ul>                                                                                                                                                                                                                                                                                                                              |                                                                 |
| Clerk                              | Role performed inadequately<br>2 x 3 = 6                        | Councillors & Clerk | <ul style="list-style-type: none"><li>The Clerk is provided with training and development opportunities and reference materials.</li><li>Clerk has a job description and a Contract of Employment, which are reviewed as part of the Staff appraisal process.</li><li>A staff appraisal is scheduled to take place on an annual basis in December. A report, with recommendations, is presented to a full Council meeting for consideration.</li><li>The Staff Appraisal Policy is reviewed on a four-yearly basis in May.</li></ul> | Maintain existing arrangements                                  |
| Clerk                              | Risk of job-related injury or illness<br>2 x 4 = 8              | Councillors         | <ul style="list-style-type: none"><li>Employers Liability for £10m held, includes Official's indemnity.</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                    | Carry out Risk Assessment of clerk's home working arrangements. |
| Clerk                              | Risk of salary and expenses being paid incorrectly<br>3 x 3 = 9 | Councillors & Clerk | <ul style="list-style-type: none"><li>Salary calculations are available for councillors.</li><li>Salary &amp; Expenses are presented with receipts to the Council as part of the payment list approval, in accordance with the Allowance &amp; Subsistence Policy, which is reviewed every four years in May.</li></ul>                                                                                                                                                                                                              | Maintain existing arrangements                                  |
| Clerk                              | Risk that payments are not made to HMRC<br>4 x 3 = 12           | Clerk & councillors | <ul style="list-style-type: none"><li>The Clerk/RFO submit HMRC information monthly through the Real Time Information reporting system</li><li>Payments to HMRC sent online in accordance with RTI documentation produced monthly</li></ul>                                                                                                                                                                                                                                                                                          | Maintain existing arrangements                                  |
| <b>ASSETS, INCLUDING BUILDINGS</b> |                                                                 |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                 |
| Assets & Building                  | Risk of damage or injury to third party                         | Councillors         | <ul style="list-style-type: none"><li>Public Liability Insurance for £10m held</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                             | Maintain existing arrangements                                  |



| Subject                    | Risk Description<br>Likelihood x Impact                                            | Responsibility      | Management & Control of Risk                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Review & Action Required                                                                 |
|----------------------------|------------------------------------------------------------------------------------|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|
| Assets & building          | <p>2 x 3 = 6</p> <p>Risk of damage to assets<br/>2 x 3 = 6</p>                     | Councillors         | <ul style="list-style-type: none"><li>Insurance cover held for the Council's assets and buildings.</li><li>Annual inspection undertaken in November. Identified maintenance/repair or replacement requirements reported to a full Council meeting.</li><li>Emergency or urgent repairs are brought to the attention of the Chairman and the Clerk and payment can be agreed in accordance with the Financial Regulations.</li><li>Councillors nominated to take on responsibility for the assets. This is reviewed annually in May.</li></ul> | Asset Register needs to be reviewed and updated                                          |
| Orchard Centre building    | Risk of harm to people hiring the Centre<br>2 x 3 = 6                              | Councillors         | <ul style="list-style-type: none"><li>Hirer's Liability insurance for £2m held</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Maintain existing arrangements                                                           |
| <b>BUSINESS CONTINUITY</b> |                                                                                    |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                          |
| Council records            | Risk of loss of paper records through theft, fire damage etc...<br>2 x 3 = 6       | Clerk               | <ul style="list-style-type: none"><li>Parish records stored at the Records Office, in the Orchard Centre and at the Clerk's home.</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                   | Develop a Retention and Disposal Policy.<br>Archive paper records at the Records Office. |
| Council records            | Risk of loss of electronic records through data corruption, theft etc<br>1 x 5 = 5 | Clerk               | <ul style="list-style-type: none"><li>Electronic records are stored on Dropbox and not the Clerk's laptop.</li><li>The Chairman has access to the Dropbox files</li><li>The Dropbox Files are backed up daily.</li></ul>                                                                                                                                                                                                                                                                                                                      | Maintain existing arrangements                                                           |
| <b>DATA PROTECTION</b>     |                                                                                    |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                          |
| Confidentiality            | Risk of breach of confidentiality<br>2 x 4 = 8                                     | Councillors & Clerk | <ul style="list-style-type: none"><li>Council registered with the Information Commissioner's Office.</li><li>Confidential Notes from Part Two in Council meetings are marked and circulation is limited to councillors only.</li></ul>                                                                                                                                                                                                                                                                                                        | Maintain existing arrangements                                                           |



| Subject | Risk Description<br>Likelihood x Impact | Responsibility | Management & Control of Risk                                                                                                                                                                                | Review & Action Required |
|---------|-----------------------------------------|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
|         |                                         |                | <ul style="list-style-type: none"><li>Privacy Policy and supporting Privacy Notices for staff and councillors and for members of the public are in place. They will be reviewed every four years.</li></ul> |                          |

## Lapford Parish Council

Prepared by: \_\_\_\_\_  
*Name and Role (Clerk/RFO etc)*

Date: \_\_\_\_\_

Approved by: \_\_\_\_\_  
*Name and Role (RFO/Chair of Finance etc)*

Date: \_\_\_\_\_

|                                          |                                                     |           |                  |
|------------------------------------------|-----------------------------------------------------|-----------|------------------|
| <b>Bank Reconciliation at 30/04/2024</b> |                                                     |           |                  |
| <b>A</b>                                 | Cash in Hand 01/04/2024                             |           | 30,994.95        |
|                                          | <b>ADD</b><br>Receipts 01/04/2024 - 30/04/2024      |           | 13,412.16        |
|                                          | <b>SUBTRACT</b><br>Payments 01/04/2024 - 30/04/2024 |           | 44,407.11        |
|                                          |                                                     |           | 5,259.07         |
|                                          | <b>Cash in Hand 30/04/2024</b><br>(per Cash Book)   |           | <b>39,148.04</b> |
| <b>B</b>                                 | Cash in hand per Bank Statements                    |           |                  |
|                                          | Petty Cash 30/04/2024                               | 0.00      |                  |
|                                          | Natwest Current Account 30/04/2024                  | 4,162.54  |                  |
|                                          | NS&I 30/04/2024                                     | 21,728.34 |                  |
|                                          | Lloyds Treasurers 30/04/2024                        | 13,257.16 |                  |
|                                          |                                                     |           | <b>39,148.04</b> |
|                                          | Less unrepresented payments                         |           |                  |
|                                          |                                                     |           | 39,148.04        |
|                                          | Plus unrepresented receipts                         |           |                  |
| <b>B</b>                                 | <b>Adjusted Bank Balance</b>                        |           | <b>39,148.04</b> |
|                                          |                                                     |           |                  |
| <b>A = B Checks out OK</b>               |                                                     |           |                  |



Lapford Parish Council  
14 STATION ROAD  
YEOFORD  
CREDITON  
DEVON  
EX17 5HU

## Your Account

Sort Code 30-99-50  
Account Number 78183268

## TREASURERS ACCOUNT

01 April 2024 to 30 April 2024

|           |            |                          |            |
|-----------|------------|--------------------------|------------|
| Money In  | £13,412.16 | Balance on 01 April 2024 | £0.00      |
| Money Out | £155.00    | Balance on 30 April 2024 | £13,257.16 |

## Your Transactions

| Date      | Description                              | Type | Money In (£) | Money Out (£) | Balance (£) |
|-----------|------------------------------------------|------|--------------|---------------|-------------|
| 22 Apr 24 | MDDC CREDITORS REF - 00001               | BGC  | 13,000.00    |               | 13,000.00   |
| 24 Apr 24 | RJ MARTIN<br>300000001338584407 GRIT BIN | FPO  |              | 155.00        | 12,845.00   |
| 30 Apr 24 | HMRC VTR XZV126000100256                 | BGC  | 412.16       |               | 13,257.16   |

## Transaction types

|                              |                               |                              |                               |
|------------------------------|-------------------------------|------------------------------|-------------------------------|
| <b>BGC</b> Bank Giro Credit  | <b>BP</b> Bill Payments       | <b>CHG</b> Charge            | <b>CHQ</b> Cheque             |
| <b>COR</b> Correction        | <b>CPT</b> Cashpoint          | <b>DD</b> Direct Debit       | <b>DEB</b> Debit Card         |
| <b>DEP</b> Deposit           | <b>FEE</b> Fixed Service      | <b>FPI</b> Faster Payment In | <b>FPO</b> Faster Payment Out |
| <b>MPI</b> Mobile Payment In | <b>MPO</b> Mobile Payment Out | <b>PAY</b> Payment           | <b>SO</b> Standing Order      |
| <b>TFR</b> Transfer          |                               |                              |                               |

23690 011170 0001 E 40400

24250021

# Your Investment Account statement

NS  
&I

NS&I  
Sunderland  
SR43 2SB

nsandi.com  
Helpline 08085 007 007  
24 hours a day  
7 days a week

Lapford Parish Council  
C/O Mr P J Heal  
Ashlands  
Lapford  
CREDITON  
EX17 6AE

### Account details

|                |                        |
|----------------|------------------------|
| Account holder | Lapford Parish Council |
| Account number | 137932447              |
| Balance        | £21,728.34             |
| Interest rate  | 1.00% gross/AER        |
| Statement      | 12 (page 1 of 2)       |

**Period covered**  
1 January 2023 to 31 December 2023

| Date                           | Details                        | Money in       | Money out    | Balance           |
|--------------------------------|--------------------------------|----------------|--------------|-------------------|
|                                | <b>Balance brought forward</b> |                |              | £21,561.52        |
| 1 Jan 24                       | Interest capitalisation        | £166.82        |              | £21,728.34        |
| <b>Totals</b>                  |                                | <b>£166.82</b> | <b>£0.00</b> |                   |
| <b>Balance carried forward</b> |                                |                |              | <b>£21,728.34</b> |

### Important tax information

The gross interest (without tax deducted) that has been credited to this account in the tax year ending 5 April 2024 is: **£166.82**

Because the interest is subject to UK Income Tax, you may need to declare it to HM Revenue & Customs, depending on your circumstances. So please keep this statement for your records.

### Interest rate

The rate shown is the rate that applied to your account balance when we issued your statement.  
The interest rate is variable - you can check the current rate at [nsandi.com](https://nsandi.com)

Here are the interest rates your account has earned over the past 12 months:

| As at          | Interest rate (gross/AER) |
|----------------|---------------------------|
| 1 January 2023 | 0.60%                     |
| 13 July 2023   | 0.85%                     |
| 18 August 2023 | 1.00%                     |

### Helping you decide what's best for your savings

We have other accounts and investments that currently offer a higher interest rate than our Investment Account. Visit [nsandi.com/products](https://nsandi.com/products) to see if any of them might suit your needs better. You can switch to most of our accounts by completing a simple online form at [nsandi.com/switching](https://nsandi.com/switching)

**This statement is a record of all your transactions over the year, so please keep it safe.**

Your statement, along with any transaction records you receive, replaces your passbook, so you no longer need to send us your book if you still have it. To make any deposits or withdrawals please use the forms which you can download and print from [nsandi.com](https://nsandi.com). Or call us and we'll send you the forms you need. Thank you for saving with NS&I.

Continued on the next page



2-125-021

Account Name  
LAPFORD PARISH COUNCIL

Account No 04515099  
Sort Code 52-30-06  
Page No 1 of 2



NatWest

ROB MARTIN  
LAPFORD CHURCH GREEN  
LAPFORD PARISH COUNCIL  
14 STATION ROAD  
YEOFORD  
CREDITON  
EX17 5HU

Current Account

| Summary          |                            |
|------------------|----------------------------|
| Statement Date   | 01 MAY 2024                |
| Period Covered   | 29 MAR 2024 to 01 MAY 2024 |
| Previous Balance | £9,266.61                  |
| Paid In          | £0.00                      |
| Withdrawn        | £5,104.07                  |
| New Balance      | £4,162.54                  |
| BIC              | NWBKGB2L                   |
| IBAN             | GB88NWBK52300604515099     |

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If you have changed your address or telephone number please let us know.

| Date        | Description                                                                                            | Paid In(£) | Withdrawn(£) | Balance(£) |
|-------------|--------------------------------------------------------------------------------------------------------|------------|--------------|------------|
| 29 MAR 2024 | BROUGHT FORWARD                                                                                        |            |              |            |
| 08 APR      | Direct Debit 1&1 INTERNET LTD. V73144437-68147979                                                      |            |              | 9,266.61   |
| 09 APR      | Direct Debit EVERFLOW LIMITED B264080A                                                                 |            | 21.88        | 9,244.73   |
| 15 APR      | Direct Debit EVERFLOW LIMITED B264080A                                                                 |            | 0.43         | 9,244.30   |
| 19 APR      | OnLine Transaction S A HEMSWORTH SALARY APRIL 24 VIA ONLINE - PYMTB FP 19/04/24 40 17023441324528000N  |            | 21.94        | 9,222.36   |
|             | OnLine Transaction HMRC CUMBERNAULD 475PP01227889 VIA ONLINE - PYMTB FP 19/04/24 40 13023441316982000N |            | 62.49        | 9,159.87   |
|             | OnLine Transaction RJ MARTIN SALARY APRIL 24 VIA ONLINE - PYMTB FP 19/04/24 40 16023441322003000N      |            | 148.80       | 9,011.07   |
| 22 APR      | Direct Debit PUBLIC WORKS LOANS LAPFORD                                                                |            | 533.73       | 8,477.34   |
| 23 APR      | OnLine Transaction To A/C 24553840 SLA LAPFORD PARISH Via Online Xfer Grant 2024-25                    |            | 2,249.63     | 6,227.71   |
|             | OnLine Transaction DALC LAPFORD 5617 VIA ONLINE - PYMT FP 23/04/24 10 25131344390918000N               |            | 1,500.00     | 4,727.71   |
| 29 APR      | Direct Debit BT GROUP PLC GP00449335-000066                                                            |            | 429.26       | 4,298.45   |
| 30 APR      | Direct Debit EDF ENERGY 671171872806                                                                   |            | 55.70        | 4,242.75   |
|             |                                                                                                        |            | 80.21        | 4,162.54   |

Lapford Parish Council  
Receipts and Payments compared with Flexed Budget (01/04/2024 to 30/04/2024)

| Cost Centre | Administration                      | Budget Receipts |              | Act. Receipts | Budget Payments |              | Act. Payments | Variance<br>Year to Date |
|-------------|-------------------------------------|-----------------|--------------|---------------|-----------------|--------------|---------------|--------------------------|
|             |                                     | Total for year  | Year to Date |               | Total for Year  | Year to Date |               |                          |
| 1           | Precept                             |                 |              |               |                 |              |               |                          |
| 2           | Grants - General                    | 26,000.00       | 13,000.00    | 13,000.00     |                 |              |               |                          |
| 9           | Interest Received                   |                 |              |               |                 |              |               |                          |
| 21          | Clerk's Salary                      | 50.00           |              |               |                 |              |               |                          |
| 22          | National Insurance                  |                 |              |               | 8,400.00        | 700.00       | 667.33        | 32.67                    |
| 23          | Clerk's Expenses                    |                 |              |               |                 |              |               |                          |
| 24          | Councillor Expenses                 |                 |              |               | 200.00          | 16.63        |               | 16.63                    |
| 25          | Councillor Allowances               |                 |              |               | 100.00          | 8.37         |               | 8.37                     |
| 26          | Training & Development              |                 |              |               | 200.00          | 16.63        |               | 16.63                    |
| 31          | External Audit                      |                 |              |               | 400.00          | 33.37        |               | 33.37                    |
| 32          | Internal Audit                      |                 |              |               | 210.00          |              |               |                          |
| 33          | Information Commissioner's Office   |                 |              |               | 250.00          |              |               |                          |
| 34          | Legal Fees                          |                 |              |               | 35.00           |              |               |                          |
| 35          | Land Registry                       |                 |              |               |                 |              |               |                          |
| 36          | Insurance Premium                   |                 |              |               |                 |              |               |                          |
| 37          | Elections                           |                 |              |               | 600.00          |              |               |                          |
| 38          | Information Technology and PC We    |                 |              |               |                 |              |               |                          |
| 39          | Office Consumables                  |                 |              |               | 500.00          | 41.63        | 18.23         | 23.40                    |
| 40          | Refreshments                        |                 |              |               | 300.00          | 25.00        |               | 25.00                    |
| 41          | Postage                             |                 |              |               | 60.00           | 5.00         |               | 5.00                     |
| 42          | Venue Hire                          |                 |              |               | 50.00           | 4.13         |               | 4.13                     |
| 43          | Devon Association of Local Councils |                 |              |               | 100.00          | 8.37         |               | 8.37                     |
| 44          | Society of Local Council Clerks Sub |                 |              |               | 270.00          | 270.00       | 373.00        | -103.00                  |
| 161         | PWLB Loan Repayments                |                 |              |               | 70.00           | 70.00        |               | 70.00                    |
| 201         | VAT Refund                          |                 |              |               | 4,500.00        | 2,250.00     | 2,249.63      | 0.37                     |

Cost Centre Neighbourhood Plan  
4 Grants - Neighbourhood Plan  
45 Devon Communities Together

Cost Centre Orchard Centre  
60 Salary - Orchard Centre Cleaner

980.00 81.63 77.69 3.94



Lapford Parish Council

7 May 2024 (2024 - 2025)

Receipts and Payments compared with Flexed Budget (01/04/2024 to 30/04/2024)

| Cost Centre                            | Budget Receipts |              | Budget Payments |              | Variance     |              |
|----------------------------------------|-----------------|--------------|-----------------|--------------|--------------|--------------|
|                                        | Total for year  | Year to Date | Total for Year  | Year to Date | Act.Payments | Year to Date |
|                                        |                 |              |                 |              |              |              |
| 61 Cleaning Consumables                |                 |              | 60.00           | 5.00         |              | 5.00         |
| 62 Electricity                         |                 |              | 1,000.00        | 83.37        | 76.39        | 6.98         |
| 63 Water & Sewage                      |                 |              | 300.00          | 25.00        | 21.31        | 3.69         |
| 64 Orchard Centre Maintenance & Imp    |                 |              | 200.00          | 16.63        |              | 16.63        |
| 65 Orchard Centre Telephone & Broadb   |                 |              | 500.00          | 41.63        | 46.42        | -4.79        |
| <b>Cost Centre Village Maintenance</b> |                 |              |                 |              |              |              |
| 3 Grants - PROW                        | 1,000.00        |              |                 |              |              |              |
| 5 Section 106 Income                   |                 |              |                 |              |              |              |
| 7 Community Infrastructure Levy        |                 |              |                 |              |              |              |
| 50 Car Park Maintenance & Improvem     |                 |              |                 |              |              |              |
| 71 Telephone Kiosk Maintenance & Re    |                 |              | 300.00          | 25.00        |              | 25.00        |
| 101 Village Clock                      |                 |              |                 |              |              |              |
| 102 Air Ambulance Lighting             |                 |              | 200.00          |              |              |              |
| 103 Grass Cutting                      |                 |              | 130.00          | 10.87        |              | 10.87        |
| 104 Verge Cutting                      |                 |              | 400.00          | 33.37        |              | 33.37        |
| 105 Landscaping                        |                 |              | 235.00          | 19.62        |              | 19.62        |
| 106 Village Maintenance                |                 |              | 100.00          | 8.37         |              | 8.37         |
| 107 Sign Maintenance                   |                 |              | 1,000.00        | 83.37        |              | 83.37        |
| 108 Noticeboards                       |                 |              |                 |              |              |              |
| 109 Winter Maintenance                 |                 |              |                 |              |              |              |
| 110 Benches                            |                 |              |                 |              |              |              |
| 111 Footpath Lighting                  |                 |              | 500.00          | 41.63        | 129.17       | -129.17      |
| 121 PROW Maintenance                   |                 |              | 85.00           |              |              | 41.63        |
|                                        |                 |              | 1,000.00        | 83.37        |              | 83.37        |
| <b>Cost Centre Village Services</b>    |                 |              |                 |              |              |              |
| 6 Events Income                        |                 |              |                 |              |              |              |
| 8 Donations                            |                 |              |                 |              |              |              |
| 81 Defibrillator Installation          |                 |              |                 |              |              |              |
| 82 Defibrillator Maintenance           |                 |              |                 |              |              |              |
| 91 Community Website                   |                 |              | 200.00          | 16.63        |              | 16.63        |
| 131 Emergency Planning Equipment       |                 |              | 160.00          | 13.37        |              | 13.37        |
| 132 Emergency Planning Maintenance     |                 |              | 100.00          | 8.37         |              | 8.37         |
|                                        |                 |              | 100.00          | 8.37         |              | 8.37         |

2425-021

Lapford Parish Council

Receipts and Payments compared with Flexed Budget (01/04/2024 to 30/04/2024)

|                                             | Budget Receipts |              | Act. Receipts  |              | Budget Payments |              | Act. Payments  |              | Variance<br>Year to Date |
|---------------------------------------------|-----------------|--------------|----------------|--------------|-----------------|--------------|----------------|--------------|--------------------------|
|                                             | Total for year  | Year to Date | Total for year | Year to Date | Total for Year  | Year to Date | Total for Year | Year to Date |                          |
| 141 Grant to Lapford Church Green Trust     |                 |              |                |              | 1,500.00        |              | 1,500.00       |              | -1,500.00                |
| 142 Grant to Lapford Youth & Playing Fields |                 |              |                |              | 300.00          | 25.00        |                |              | 25.00                    |
| 143 Grant to Local Organisations            |                 |              |                |              | 1,000.00        | 83.37        |                |              | 83.37                    |
| 144 Armistice Wreath                        |                 |              |                |              | 30.00           |              |                |              |                          |
| 145 Events Expenditure                      |                 |              |                |              |                 |              |                |              |                          |
| 146 Community Broadband Access              |                 |              |                |              |                 |              |                |              |                          |
| 200 Capital Expenditure                     |                 |              |                |              |                 |              |                |              |                          |
| GRAND TOTALS                                | £27,050.00      | £13,000.00   | £13,000.00     | £4,163.10    | £26,625.00      | £5,159.17    |                |              | -£996.07                 |

2425-021





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w www.mulberrylas.co.uk

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

3 May 2024

Dear Rob

**Re: Lapford Parish Council**  
**Internal Audit Year Ended 31 March 2024 – Year-End Audit report**

**Executive summary**

Following completion of our year-end internal audit on 3 May 2024 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 2023/24 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.

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 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](http://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. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS****Internal audit requirement**

*This authority complied with its Finance 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 was not qualified and has been published on the council website along with the Notice of Conclusion of Audit.

I note the council received and considered the internal auditor's report at the council meeting held in May 2023 (minute ref 2324-025).

*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. A review of the council website shows that some of the information is published, but if the council wishes to comply fully with the code, I recommend viewing the way West Chilton Parish Council publishes the information, which can be viewed via this link [www.wcpc.org.uk/transparency](http://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 Joint Panel on Accountability and Governance (JPAG) Practitioner's Guide (March 2023) contains updated guidance on the matter as below:

The importance of secure email systems and GOV.UK

5.205. All authorities except parish meetings must now have an official website. To comply with GDPR, councils should provide official email accounts for their councillors as well as for their clerk and other officers.

5.206. When choosing a domain name for the council's website and emails, many local council websites are appropriately making use of the official GOV.UK domain (for example, ourparishcouncil.gov.uk), with email addresses being linked to that domain.

5.207. Using a GOV.UK domain for your council website and email accounts demonstrates the council's official local government status. Members of the public are increasingly cyber security awareness, so a GOV.UK domain can also help to build trust, and credibility and visibly demonstrates authenticity. Many people will now reasonably expect a local council to have a GOV.UK domain name.

5.208. For the purposes of user management, councils should ensure that the proper officer can add and remove member and staff email accounts. Commercial 'dashboard' email and web systems offer centralised searching of all data contained within the system for effective compliance with GDPR Subject Access Requests and Freedom of Information Requests.

The council has a Privacy Notice and Accessibility Statement on 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.

I note that the council also published non-confidential supporting documentation on the website in accordance with the requirements of the Information Commissioner's Office.

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

Draft minutes are uploaded to the council website and clearly annotated as draft.

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

The Standing Orders are based on the current NALC model and were most recently reviewed and adopted by council in February 2024 (minute ref 2324-240a).

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

Financial Regulations are based on the current NALC model and were last reviewed and adopted by council in February 2024 (minute ref 2324-240b). 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 £5,000;
- the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, 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 appropriate Chairman. Contracts may not be disaggregated to avoid controls imposed by these regulations.



*FR 4.2. No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the council, or duly delegated committee. During the budget year and with the approval of council having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').*

*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 £1,000. 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, these authorisation thresholds appear appropriate, and I note the increase in the Clerk threshold in accordance with the recommendation of last year's internal audit report.

The audit was conducted remotely, so I was unable to conduct any extensive testing of invoices. However, I was able to compare the payment lists approved by council to the accounting records and match entries to the bank statements, and I am satisfied that the council is properly approving expenditure.

*Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £9.93 per elector*  
The council confirmed its eligibility and adopted the General Power of Competence (GPC) and the section 137 threshold does not apply.

*Check receipt of VAT refund matches last submitted VAT return*

The council submits its VAT return on a six monthly basis. I reviewed the submission for the period ending 30 September 2023 which showed a refund amount due of £445.57 and I was able to confirm receipt of this amount to the council's bank account on 18 October 2023. The submission for the period ending 31 March 2024 shows a refund amount due of £1,728.61. 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 business risk assessment process in place, which was last reviewed and approved by council in April 2023 (minute ref 2223-204). I reviewed the risk assessment, which annotates risks by subject, identifies the specific risk within each area, assesses the overall risk based on the likelihood and impact of an event occurring using a risk matrix, details the management controls in place and any review procedures required.

This is a comprehensive approach and includes analysis of all risks typically associated with a council of this size.

I confirmed that the council has a valid insurance policy in place with Zurich Insurance which covers the year under review. The policy includes Public Liability and Employers Liability cover of £10 million each and a Fidelity Guarantee level of £50,000 which is sufficient for a council of this size.

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 £25,000 for 2023/24. With a tax base of 394.1, this equates to a band D equivalent of £63.44 (compared to the average in England of £79.35).

I was able to confirm that the council agreed the budget and precept for 2024/25 at the council meeting held on 19 December 2023 (minute ref 2324-204).

There is evidence within the minutes of meetings that reviews of financial performance take place during the year, including receiving budget reports and bank reconciliations, which allows councillors to make informed financial decisions.

The year-end budget reports records total receipts as 100% of budget and total payments as 85% of budget, suggesting that the budget has been accurately set and carefully monitored throughout the year.

The council holds circa £5,057 in earmarked reserve and a further £25,937 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 general reserve balance is within the recommended range.

**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 receives minimal other income. From a review of the accounting records, income appears to be recorded with sufficient narrative detail to identify the source and allocated to the most appropriate budget line.

**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**

The council processes payroll using the HMRC PAYE Online tools. I reviewed the payslips provided for review and payroll deductions appear correct.

There are no councillor allowances.

I reviewed the total figure being included within box 4 (staff costs) on the Annual Governance and Accountability Return (AGAR) and was able to confirm from the accounting software that this includes only salary payments, HMRC payments and pension contributions.

**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, purchase price and insurance cover details. Assets are valued using a range of methods, and at the audit last year I recommended the council adopt a consistent approach to asset valuation in accordance with the JPAG Practitioner's Guide as below:

*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.*

**The asset register total is unchanged from that submitted last year, and while any changes to the asset register total may be inconsequential, I again encourage the council to adopt a consistent approach to asset valuation.**

The council has a Public Works Loan Board (PWLB) loan, and I was able to verify the yearly repayments and year-end outstanding balance to the PWLB records.

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 [or a cheque signatory] shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. 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 2024 bank reconciliation and was able to confirm the year-end balances to the bank statements and that the total balances match the figure included in box 8 of the AGAR.

Year-end balances 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>                                 | <b>YES</b> – 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>       | <b>YES</b> – 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>                       | <b>YES</b> – 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> | <b>YES</b> – the requirements and timescales for 2022/23 year-end were 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>                                                                                          | <b>YES</b> – 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> | <b>YES</b> – 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>                                                                                                           | <b>YES</b> – 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>                                           | <b>YES</b> – 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>                                                                  | <b>N/A</b> – the council has no trusts                                                    |

### Section 2 – Accounting Statements

| AGAR box number |                                                          | 2022/23 | 2023/24 | Internal Auditor notes                                                                                    |
|-----------------|----------------------------------------------------------|---------|---------|-----------------------------------------------------------------------------------------------------------|
| 1               | Balances brought forward                                 | 40,933  | 30,205  | Agrees to 2022/23 carry forward (box 7)                                                                   |
| 2               | Precept or rates and levies                              | 22,216  | 25,000  | Figure confirmed to central precept record                                                                |
| 3               | Total other receipts                                     | 3,528   | 3,532   | Agrees to underlying accounting records                                                                   |
| 4               | Staff costs                                              | 7,598   | 8,026   | Agrees to underlying accounting records. Includes only expenditure allowed as staff costs (see section G) |
| 5               | Loan interest/capital repayments                         | 4,499   | 4,499   | Confirmed to PWLB documents                                                                               |
| 6               | All other payments                                       | 24,375  | 15,217  | Agrees to underlying accounting records                                                                   |
| 7               | Balances carried forward                                 | 30,205  | 30,995  | Casts correctly and agrees to balance sheet                                                               |
| 8               | Total value of cash and short-term investments           | 30,205  | 30,995  | Agrees to bank reconciliation for all accounts                                                            |
| 9               | Total fixed assets plus long-term investments and assets | 24,012  | 24,012  | Matches asset register total and changes from previous year have been traced                              |
| 10              | Total borrowings                                         | 63,777  | 60,000  | Confirmed to PWLB documents                                                                               |
| 11a             | Disclosure note re Trust Funds (including charitable)    | NO      | NO      | No – the council is not a sole trustee                                                                    |
| 11b             | Disclosure note re Trust Funds (including charitable)    | N/A     | 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 2022/23 and published on the council website.

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

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

*If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")*

**Audit findings**

The council did not certify itself exempt in 2022/23 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**

For councils with a turnover over £25,000, it is recommended best practice to follow the Local Government Transparency Code 2015, but not a statutory requirement and therefore not subject to verification during the internal audit.

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.

I was able to confirm that 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 for financial years 2018/19 to 2022/23 inclusive.



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

*The authority has demonstrated that during summer 2023 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.*

**Audit findings**

| Inspection – key dates                                 | 2022/23 Actual | 2023/24 Proposed |
|--------------------------------------------------------|----------------|------------------|
| Date AGAR signed by council                            | 16 May 2023    | 14 May 2024      |
| Date inspection notice issued                          | 18 May 2023    | 15 May 2024      |
| Inspection period begins                               | 5 June 2023    | 3 June 2024      |
| Inspection period ends                                 | 14 July 2023   | 12 July 2024     |
| Correct length (30 working days)                       | Yes            | Yes              |
| Common period included (first 10 working days of July) | Yes            | Yes              |

I am satisfied the requirements of this control objective were met for 2022/23, and assertion 4 on the Annual Governance Statement can therefore be signed off by the council.

I was able to confirm that the proposed dates for 2023/24 meet the statutory requirements.

**N: PUBLICATION REQUIREMENTS****Internal audit requirement**

*The authority has complied with the publication requirements for 2022/23. 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.*

**Audit findings**

I was able to confirm that the Notice of Public Rights is published on the council website along with the Notice of Conclusion of audit and External Auditor Report and I was able to confirm that the publication requirements for 2022/23 have been met.

**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 Finance 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 2022/23, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2022/23 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 (2022/23) 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 2022/23 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**

Mulberry Local Authority Services Ltd

**Year-End Audit - Points Carried Forward**

| Audit Point | Audit Findings | Council comments |
|-------------|----------------|------------------|
| None        |                |                  |



## Section 1 – Annual Governance Statement 2023/24

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 2024, 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:

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

and recorded as minute reference:

Chair

Clerk

[www.lapfordparishcouncil.org.uk](http://www.lapfordparishcouncil.org.uk)



## Section 2 – Accounting Statements 2023/24 for

2425-0236

### Lapford Parish Council

|                                         | Year ending           |                       | Notes and guidance                                                                                                                                                                                             |
|-----------------------------------------|-----------------------|-----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                         | 31 March<br>2023<br>£ | 31 March<br>2024<br>£ |                                                                                                                                                                                                                |
| 1. Balances brought forward             | 40,933                | 30,205                | <i>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.</i>                                                              |
| 2. (+) Precept or Rates and Levies      | 22,216                | 25,000                | <i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>                                                                                 |
| 3. (+) Total other receipts             | 3,528                 | 3,532                 | <i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>                                                                   |
| 4. (-) Staff costs                      | 7,598                 | 8,026                 | <i>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.</i> |
| 5. (-) Loan interest/capital repayments | 4,499                 | 4,499                 | <i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>                                                                                      |
| 6. (-) All other payments               | 24,375                | 15,217                | <i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>                                                                      |
| 7. (=) Balances carried forward         | 30,205                | 30,995                | <i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>                                                                                                                       |

|                                                             |        |        |                                                                                                                                                                   |
|-------------------------------------------------------------|--------|--------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 8. Total value of cash and short term investments           | 30,205 | 30,995 | <i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b></i> |
| 9. Total fixed assets plus long term investments and assets | 24,012 | 24,012 | <i>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.</i>                         |
| 10. Total borrowings                                        | 63,777 | 60,436 | <i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>                                                           |

| For Local Councils Only                                    | Yes | No | N/A |                                                                                                                      |
|------------------------------------------------------------|-----|----|-----|----------------------------------------------------------------------------------------------------------------------|
| 11a. Disclosure note re Trust funds (including charitable) |     | ✓  |     | <i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i> |
| 11b. Disclosure note re Trust funds (including charitable) |     |    | ✓   | <i>The figures in the accounting statements above exclude any Trust transactions.</i>                                |

I certify that for the year ended 31 March 2024 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**

Date

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

as recorded in minute reference:

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



# LAPFORD PARISH COUNCIL

## NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

Local Audit and Accountability Act 2014 Sections 26 and 27  
The Accounts and Audit Regulations 2015 (SI 2015/234)

### NOTICE

1. Date of announcement 15<sup>th</sup> May 2023

2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review. Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2024, these documents will be available on reasonable notice by application to:

Robert Martin,  
Clerk to Lapford Parish Council,  
14 Station Road, Yeoford,  
Crediton, Devon.  
EX17 5HU  
[clerk@lapfordparishcouncil.org.uk](mailto:clerk@lapfordparishcouncil.org.uk)

commencing on **Monday 3 June 2024**

and ending on **Friday 12 July 2024**

3. Local government electors and their representatives also have:

- The opportunity to question the appointed auditor about the accounting records; and
- The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.

The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:

PKF Littlejohn LLP (Ref: SBA Team)  
15 Westferry Circus  
Canary Wharf  
London E14 4HD  
[sba@pkf-l.com](mailto:sba@pkf-l.com)

5. This announcement is made by: Robert Martin, Clerk and RFO to Lapford Parish Council

# LAPFORD PARISH COUNCIL

## LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

### The basic position

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

### The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-12 July 2024 for 2023/24 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

### The right to ask the auditor questions about the accounting records

**You should first ask your smaller authority** about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise



## LAPFORD PARISH COUNCIL

of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

### The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

### A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication [Local authority accounts: A guide to your rights](#) are available from the NAO website.

If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.