Section 1 – Annual Governance Statement 2024/25

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 2025, that:

	Agreed			'Yes' means that this authority:
	Yes	No*		
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	has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.
			✓	

***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:

13/05/2025

and recorded as minute reference:

2526-019(a)

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

Chair Jh

Clerk RJMJt

www.lapfordparishcouncil.org.uk

Section 2 – Accounting Statements 2024/25 for

LAPFORD PARISH COUNCIL

	Year ending 31 March 2024 £	Year ending 31 March 2025 £	Notes and guidance: *Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.*
1. Balances brought forward	30,205	30,995	*Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.*
2. (+) Precept or Rates and Levies	25,000	26,000	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	3,532	14,241	*Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.*
4. (-) Staff costs	8,026	9,246	*Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.*
5. (-) Loan interest/capital repayments	4,499	4,499	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	15,217	28,106	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	30,995	29,385	*Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).*
8. Total value of cash and short term investments	30,995	29,385	*The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March –* ***To agree with bank reconciliation.***
9. Total fixed assets plus long term investments and assets	24,012	30,280	*The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.*
10. Total borrowings	60,436	57,033	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

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

I certify that for the year ended 31 March 2025 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

R J Martin

Date 01/05/2025

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

13/05/2024

as recorded in minute reference:

2526-019(b)

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

Annual Internal Audit Report 2024/25

LAPFORD PARISH COUNCIL

www.lapfordparishcouncil.org.uk

During the financial year ended 31 March 2025, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2024/25 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed 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 2023/24, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")*			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations *(during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).*	✓		
N. The authority has complied with the publication requirements for 2023/24 AGAR *(see AGAR Page 1 Guidance Notes).*	✓		

	Yes	No	Not applicable
O. **(For local councils only)** Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

Date(s) internal audit undertaken: 31st May 24 9th May 25

Name of person who carried out the internal audit: Louise Shaw

Signature of person who carried out the internal audit: [signature]

Date: 9 May 25

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

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

Lapford Parish Council

Prepared by: RJ Mo[illegible] Date: 1/4/25

Name and Role (Clerk/RFO etc)

Approved by: [illegible] Date: 15/04/25

Name and Role (RFO/Chair of Finance etc)

	Bank Reconciliation at 31/03/2025			
	Cash in Hand 01/04/2024			30,994.95
	ADD Receipts 01/04/2024 - 31/03/2025			40,241.00
				71,235.95
	SUBTRACT Payments 01/04/2024 - 31/03/2025			41,850.63
A	**Cash in Hand 31/03/2025** (per Cash Book)			**29,385.32**
	Cash in hand per Bank Statements			
	Petty Cash	31/03/2025	0.00	
	Natwest Current Account	31/03/2025	0.00	
	NS&I	31/03/2025	0.00	
	Lloyds Treasurers	31/03/2025	29,385.32	
				29,385.32
	Less unpresented payments			
				29,385.32
	Plus unpresented receipts			
B	**Adjusted Bank Balance**			**29,385.32**
	A = B Checks out OK			

LLOYDS BANK

Your account statement

Issue date: 1 April 2025

Write to us at: PO Box 1000, Andover, BX1 1LT
Call us on: 0345 072 5555 (from UK)
+44 1733 347338 (from Overseas)
Visit us online: www.lloydsbank.com
Your branch: VICTORIA (309950)
Sort code: 30-99-50 Account number: 78183268
BIC: LOYDGB21287
IBAN: GB29 LOYD 3099 5078 1832 68

020005 PDOEA04-20250402-52727-082928
LAPFORD PARISH COUNCIL
SIR/MADAM
14 STATION ROAD
YEOFORD
CREDITON
DEVON
EX17 5HU

40400 C

PND20VA3100000

10092000500010003

COMMUNITY ACCOUNT

LAPFORD PARISH COUNCIL

Our records indicate that your business is not eligible for FSCS deposit protection.
Further details can be found on the Useful Information page.

Account summary

Balance On 28 Feb 2025	**£31,269.77**
Total Paid In	£0.00
Total Paid Out	£1,958.45
Balance On 01 Apr 2025	**£29,311.32**

Account activity

Date	Payment Type	Details	Paid In (£)	Paid Out (£)	Balance (£)
28 Feb 25		**STATEMENT OPENING BALANCE**			**31,269.77**
11 Mar 25	DD	IONOS CLOUD LTD. V73144437-60265410		30.74	31,239.03
14 Mar 25	DD	EVERFLOW LIMITED E264080A		82.99	31,156.04
18 Mar 25	PAY	SERVICE CHARGES REF : 449256985		4.25	31,151.79
20 Mar 25	FPO	ENVELOPE SUPPLIES 200000001523448919 2440 402425 10 20MAR25 09:48		306.00	30,845.79
20 Mar 25	FPO	RJ MARTIN 100000001518298507 DROPBOX 090135 10 20MAR25 09:49		95.88	30,749.91
20 Mar 25	FPO	TORRIDGE, NORTH, M 400000001532309869 LAPFORD PC GRANT 309078 10 20MAR25 09:50		300.00	30,449.91
20 Mar 25	FPO	TREVOR HILL 300000001530890711 2025 PARISH COUNCI 523006 10 20MAR25 09:50		215.00	30,234.91
20 Mar 25	FPO	WILLIAM GRAHAM 300000001530890998 POSTAGE 110111 10 20MAR25 09:51		3.60	30,231.31
20 Mar 25	FPO	SUSAN A HEMSWORTH 200000001523460689 SALARY MAR 2025 403808 10 20MAR25 10:09		65.82	30,165.49
20 Mar 25	FPO	RJ MARTIN 500000001527477664 SALARY MAR 2025 090135 10 20MAR25 10:09		550.50	29,614.99
20 Mar 25	FPO	HMRC - ACCOUNTS OF 200000001523460708 475PP01227889 083210 10 20MAR25 10:09		154.00	29,460.99
20 Mar 25	DEB	ADOBE *ADOBE CD 1417		19.97	29,441.02
26 Mar 25	DD	BT GROUP PLC GP00449335-000077		55.70	29,385.32
01 Apr 25	FPO	LAPFORD PROJECT 20 300000001538537181 NOTICEBOARD REPAIR 309049 10 01APR25 16:16		74.00	29,311.32
01 Apr 25		**STATEMENT CLOSING BALANCE**	**0.00**	**1,958.45**	**29,311.32**

The "Details" column in your statement shows the date that a Debit Card payment went into or came out of your account only if that happened on a weekend or a Bank Holiday.

Payment types:

DD - Direct Debit
PAY - Payment
FPO - Faster Payment
DEB - Debit Card

Explanation of variances – pro forma

Name of smaller authority: LAPFORD PARISH COUNCIL

County area (local councils and DEVON

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- New from 2020/21 onwards: variances of £100,000 or more require explanation regardless of the % variation year on year;

	2023/24 £	2024/25 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input. DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	30,205	30,995				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	25,000	26,000	1,000	4.00%	NO		
3 Total Other Receipts	3,532	14,241	10,709	303.22%	YES		£5,510 of Neighbourhood Plan Grant received in 2024/2025 plus £1,800 of PROW grant, £4,430 grant for bus shelter, plus £497.50 for Road Warden equipment, £400 for a defibrillator and £243 insurance claim income; offset by (£1,032) less Event Income, (£87) less Interest and (£1,052) less VAT.
4 Staff Costs	8,026	9,246	1,220	15.20%	YES		£988 additional cost as cleaner now on payroll, plus £232 in salary award (2.9%)
5 Loan Interest/Capital Repayment	4,499	4,499	0	0.00%	NO		
6 All Other Payments	15,217	28,106	12,889	84.70%	YES		Extra expenditure on: New Defibrillator £1,413; Village Sign Finger Replacement £1,048; Road Warden Equipment £603; Bus Shelter £6,644; PROW Maintenance £1,277; Grant for Audio Visual Equipment £1,728; Neighbourhood Plan Consultants £2,755 & Extra VAT £2,074. Less expenditure on: Elections (£1,736); Chairman's Allowance (£200); Training (£352); Orchard Centre Maintenance (£1,711); Playing Field Committee Funds (£334); Other minor variations (£320)
7 Balances Carried Forward	30,995	29,385				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	30,995	29,385				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments an	24,012	30,280	6,268	26.10%	YES		Bus Shelter £4,270; Defibrillator £1,511, Replacement Laptop £487
10 Total Borrowings	60,436	57,033	-3,403	5.63%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

LAPFORD PARISH COUNCIL

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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

NOTICE

1. Date of announcement 19th May 2025

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 2025, 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

commencing on **Monday 2 June 2025**

and ending on **Friday 11 July 2025**

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)

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