

**CO-OPTION APPLICATION FORM**

Please answer all the questions and continue on a separate sheet if necessary. If you would like advice or assistance, please contact the Clerk (contact details at the end of the form).

**Section 1. Your details**

Full name	Roger David Ayling
Address for correspondence	Calvery House, Chawleigh, Chulmleigh, Devon EX18 7HL
Email address for correspondence	ayling19@btinternet.com
Telephone number (daytime)	07799660425
Are you 18 years old or over?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

**Section 2. Your experience**

Please provide details of any experience you have that may be relevant to Chawleigh Parish Council

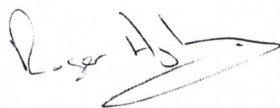
Before retirement I was a member of the Senior Management Team at a Government Agency (Animal and Plant Health Agency) where I was in charge of a large department of over 100 people whilst also managing a successful specialist scientific workgroup. I was responsible for meeting the department's and workgroup's allocated budget and ensuring all the required quality standards were maintained (ISO, UKAS, GLP and GMP); and that safety and security requirements were met for all the department laboratories, that included several specialist secure containment laboratories. I am therefore familiar with managing budgets, risk assessments and carrying out and receiving quality and safety audits. In addition I organised scientific meetings, conferences, wrote and presented many scientific papers and was successful in obtaining project funding. I believe that these along with my organisational skills will be helpful if I am selected to be a Chawleigh Parish Councillor.

**Section 3. Any other information**

Is there any other information regarding your application that you would like to disclose?

I view Chawleigh as my forever home, although I have only lived here since October 2021. I am keen to be involved in village life and I am on the "drop in café" morning rota and voluntary car driver list for Chulmleigh and Chawleigh; and the South Molton & District Volunteer Bureau and look forward to serving the local community as a Parish Councillor.

Signed:



Date: 18<sup>th</sup> April 2023

## APPENDIX B – CHAWLEIGH PARISH COUNCIL CO-OPTION ELIGIBILITY FORM

Please return your completed form, together with the Co-option Application Form, to Juliet Cross, Clerk to Chawleigh Parish Council, 28 Four Ways Drive, Chulmleigh, EX18 7AZ or email: [chawleighpc@live.co.uk](mailto:chawleighpc@live.co.uk) by no later than [INSERT DATE].

### 1. Eligibility Criteria

Under Section 70 of the Local Government Act 1972, a person is qualified to be co-opted as a parish councillor, if he/she is a qualifying Commonwealth citizen, or a citizen of the Republic of Ireland, or a relevant citizen of the European Union, and on the 'relevant date' (i.e. the day on which he/she is co-opted) has reached 18 years of age and:

- is registered as a local government elector for the parish; or
- has during the whole of the twelve months preceding the date of co-option, occupied as owner or tenant, any land or other premises in the parish; or
- his/her principal or only place of work during the whole of the twelve months preceding the date of co-option has been in the parish; or
- has during the whole of twelve months preceding the date of co-option resided in the parish or within 3 miles of it.

Please circle which of the above applies to you. (Underlined and in red)


### 2. Disqualification Criteria

Please note that under Section 80 of the Local Government Act 1972, a person is disqualified from being elected as a parish councillor or being a member of a parish council if he/she:

- a. holds any paid office or employment of the local council (other than the office of Chairman) or of a joint committee on which the council is represented; or
- b. is a person who is the subject of a bankruptcy restrictions order or an interim bankruptcy restrictions order, or a debt relief restrictions order or interim debt relief restrictions order under Schedule 4ZB of the Insolvency Act 1986; or
- c. has within five years before the day of election, or since his/her election, been convicted in the UK, Channel Islands or Isle of Man of any offence and has been sentenced to imprisonment (whether suspended or not) for not less than three months without the option of a fine; or
- d. is otherwise disqualified under Part III of the representation of the People Act 1983 for corrupt or illegal practices.

I (PRINT name) ... ROGER DAVID AYLING .....  
hereby confirm, that I am eligible to apply for the vacancy of Chawleigh Parish Councillor, and the information given on this form is a true and accurate record.

Signed:



Date: ... 18<sup>th</sup> April 2023...



## The General Power of Competence

### 1 BACKGROUND

1.1 Parish (and latterly town) councils are corporate bodies that have accumulated powers through legislation since 1894. Their powers were constrained to specific and appropriate legislation. This means that before undertaking anything, members must be satisfied that a town council has the power (under a specified statute) to undertake that activity.

1.2 Town and Parish councils have many specific powers (e.g. the provision of open spaces and recreational facilities) in addition to section 137 of the Local Government Act 1972, permitting the expenditure up to certain limits for "purposes not otherwise authorised". The figure for 2018-19 being £8.12 per elector. Typically, the expenditure on grants and sponsorship is covered by section 137 of the Local Government Act, 1972.

1.3 Despite the wide range of powers town and Parish councils are always at risk of being challenged, especially if they undertake an unusual activity. For example a recent court ruling pronounced that pre meeting prayers by a town council was unlawful.

1.4 In consequence, the Government included a "general power of competence" in the Localism Act 2011 (Part 1, Chapter 1, ss 1-8). It was brought into force by SI 965. The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012 in April 2012.

### 2. LEGISLATIVE BACKGROUND:

2.1 The intention of the legislation is that eligible local authorities will no longer have to identify specific powers to undertake an activity. As a result, the risk of legal challenge will be reduced. It is stated in the above Statutory Instrument that

*"The Government's intention in providing eligible parish councils with the general power of competency is to better enable them to take on their enhanced role and allow them to do things they have previously been unable to do under existing powers".*

2.2 Under the new legislation, eligible town councils have "the power to do anything that individuals generally may do" as long as they do not break other laws.

It is intended to be the power of first not last resort. The eligible council has to ask itself if an individual is allowed to do it. If the answer is "yes" then a town council is normally permitted to act in the same way.

### **3. TYPES OF ACTIVITIES:**

3.1 Although the Government has given scant guidance on operation of the new power some new activities covered by the legislation include:

- Running a community shop or post office
- Lend or invest money
- Establish a company or co-operative society to trade and engage in commercial activity
- Establishing a company to provide services such as local transport
- Providing grants to individuals.

3.2 The power is not restricted to use within the parish --- an eligible town/parish council can use it anywhere.

### **4. RESTRICTIONS AND RISKS:**

4.1 The only real limitation is that the general power of competence cannot be used to circumvent an existing restriction in an existing specific power. The general power of competence is a power it cannot be used to raise the precept.

4.2 Existing duties remain in place, such as having regard to the likely effect on crime/disorder and biodiversity. There are also many existing procedural and financial duties that remain in place for the regulation of governance (e.g. no delegation to a single councillor). Furthermore councils must comply with relevant existing legislation (e.g. employment law, health and safety, equality legislation and duties relating to data protection and freedom of information).



4.3 If another council has a statutory duty to provide a service (e.g. education social service, highways footpaths rights of way) it remains their duty to provide it. Nonetheless, eligible town and parish councils may assist. The eligible town/parish council would need to ask itself whether an individual private company or community trust could help. If the answer is "yes" the town/parish council can assist.

4.4 Whilst councils are encouraged to be innovative they should be aware of the risks of:

Being challenged

- Their trading activities damaging other local enterprises
- Damage to the council's reputation and public money if a project or investment goes wrong.

## 5. LOCAL GOVERNMENT ACT 1972 (s137):

5.1 Expenditure under the Local Government Act (s137) is limited and has to be budgeted for separately. Expenditure is restricted in that it cannot be used to give money to individuals and the amounts must be commensurate with the benefit. Section 137 is a power of last resort.

5.2 A council that is eligible to use the general power of competence can no longer use Section 137 as a power for taking action for the benefit of the area. However Section 137 which permits the council to contribute to UK charities public sector funds and public appeals remains in place.

## 6. ELIGIBILITY:

6.1 The three conditions for eligibility are set out in the Statutory Instrument (paragraph 1.4 above) as follows:

- **Resolution:** the council must resolve at a meeting that it meets the criteria for eligibility relating to the electoral mandate and relevant training of the clerk.

- **Electoral mandate:** at the time the resolution is passed, at least two thirds of the council must hold office as a result of being declared elected (i.e. not co-opted).
- **Qualified clerk:** At the time that the resolution is passed, the clerk must hold a recognised professional qualification (e.g. Certificate in Local Council Administration, Certificate of Higher Education in Local Policy).

6.2 Having decided at a full meeting of the council that it meets the criteria for eligibility at that particular time a resolution to this effect must be clearly written in the minutes. The council is then required to revisit that decision and make a new resolution at every 'relevant' annual meeting of the council to confirm that it still meets the criteria (if it does). A 'relevant' annual meeting is the annual meeting of the council after the next ordinary election has taken place (i.e. the next 'relevant' date for Banwell Parish Council is May 2019).

6.3 In consequence eligibility remains in place until the 'relevant' annual meeting even if the conditions of the eligibility criteria have changed. If the council loses its qualified clerk or has insufficient elected councillors it must also record its ineligibility at the next 'relevant' meeting.

6.4 There is no requirement for members to be trained in the general power of competence.

**Chawleigh Parish Council satisfies all the conditions as:**

1. It has 6 out of 9 councillors elected at the May 2023 elections.
2. The Clerk of the Council holds a Certificate in Local Council Administration as has attained a pass in Section 7 specifically for this power (see attached certificate)



The National Training Strategy  
for Town & Parish Councils



## Certificate in Local Council Administration

### Section 7, General Power of Competence, CiLCA 2013

*This is to certify that:*

**Robert Martin**

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

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

*Date: 20<sup>th</sup> October 2014*

---

**Kathryn Richmond**  
CHIEF VERIFIER  
CERTIFICATE IN LOCAL COUNCIL ADMINISTRATION



## Chawleigh Parish Council

Wednesday 12<sup>th</sup> April 2023

**There was a meeting of Chawleigh Parish Council on Wednesday 12<sup>th</sup> April 2023 at 7.30pm held in the Chawleigh Village Hall.**

**Members Present:** Parish Councillors Steve Godley (Chairman); Daphne Cockram; Bert Batty; Jan Flavin; Henry Martin; David Stewart.

**Also Present:** District Cllr. Clive Eginton

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

**Two members of the general public.**

### **MINUTES:**

#### **2223-146 APOLOGIES**

Cllr. Flavin had indicated that she might not make it in which case she would apologise. Apologies had been received from County Cllr. Squires.

#### **2223-147 DECLARATIONS OF INTEREST (PECUNIARY AND NON-PECUNIARY)**

The following non-pecuniary declarations were made:

- The Chairman in relation to anything on the playing field & CCT
- Cllr. Cockram in relation to anything on the playing field and the small shed as she was on both of the committees involved.
- Cllr. Flavin whose husband was involved with the CCT
- Cllr. Martin as a trustee of the Parish Lands Charity
- Cllr. Batty as a trustee and secretary of the Parish Lands Charity

#### **2223-148 MINUTES**

On a proposal by Cllr. Batty seconded by Cllr. Martin it was **Resolved** to approve, as a correct record, the minutes of the Parish Council Meeting held on 22<sup>nd</sup> February 2023.

#### **2223-149 COUNCIL REPORTS**

##### **a) To receive the Clerk's Report**

The clerk had nothing further to report other than the agenda items.

##### **b) To receive the Chairman's Report**

The chairman wanted to be sure that the future meeting dates had been agreed and proposed that the following dates be agreed:

24<sup>th</sup> May; 12<sup>th</sup> July; 16<sup>th</sup> August; 27<sup>th</sup> September; 8<sup>th</sup> November 2023 with 20<sup>th</sup> December and January still to be set.

***(Post Meeting Note: the clerk has other commitments on 12<sup>th</sup> July and 20<sup>th</sup> December, so proposes the following dates: 24<sup>th</sup> May; 28<sup>th</sup> June; 16<sup>th</sup> August; 27<sup>th</sup> September; 8<sup>th</sup> November; 13<sup>th</sup> December 2023 and 31<sup>st</sup> January 2024.)***

The new defibrillator has now been installed on the wall of the Earl of Portsmouth. The parish council wishes to thank those in charge of both the Shop and the Earl of Portsmouth for bearing the energy cost of the two defibrillators without charge. In

## Chawleigh Parish Council

Wednesday 12<sup>th</sup> April 2023

addition, Denby Smith was thanked for fitting the new defibrillator to the EoP without charge.

- c) **Other Councillor Reports** – Cllr. Cockram said that Cllr. Flavin had questioned whether progress had been made with the dog and rubbish bins. The clerk had sent a map to Cllr. Martin who had indicated where they were. Once this had been done, he could schedule them and report to the District Council.

Cllr. Stewart had now gained access to the website and was now a willing volunteer to help manage it.

### **2223-150 CHAWLEIGH COMMUNITY TRUST (CCT)**

There had been no further updates.

*The Chairman to declare the meeting closed*

### **2223-151 PUBLIC AND OTHER BODIES' SESSION**

To hear reports from and allow questions to be asked to District and County Councillors and to take any questions from members of the public.

- a) County Councillor – no report had been received.
- b) District Councillor – District Cllr. Eginton reported that there was now an Independent administration but no major decisions were being made during Purdah.
- c) Members of the public had no questions.

*The Chairman to declare the meeting open*

### **2223-152 FOOTPATH WORKS**

Cllr. Batty explained that there was outstanding work which would cost less than £500, for which the quotation had not been submitted. He would sort this out when the quote had been received. He had experienced difficulty in getting hold of the County PROW staff and had seen nothing relating to the P3 Grant scheme for this year. The clerk would ask Margaret Squires about this and he pointed out that the parish council still had £911 in reserve from the previous year for PROW work, although £500 or so of that would be taken from the work in progress.

### **2223-153 GRASS CUTTING**

Plandscape, the grass cutting contractor for the last few years, had now gone into administration and were no longer trading which has meant obtaining a different contractor to cut the Chawleigh Playing Field.

The chairman had obtained two quotations one from Hooper Services from Sandford at £2,200 with 10 cuts, strimming, litter picks and 2 weed sprays whilst the other quote from Branch Above was £2,150 (both excluding VAT). On the basis of his experience with the two contractors, the chairman expressed a preference for Branch Above to do the work. On a proposal by the Cllr. Cockram, seconded by Cllr. Stewart it was **Resolved** to award the contract to Branch Above.

### **2223-154 TREES**

The Chairman had been working with the District Tree Officer on the removal of the Ash trees



## Chawleigh Parish Council

Wednesday 12<sup>th</sup> April 2023

and there had been no objections to their removal. The contractor Four Seasons would look to get the work done before the Coronation celebrations, although that might be weather dependent.

### **2223-155 RATS**

The Chairman had been requested to do something about the rats seen in the village. The district councillor indicated that this would not be something done by their operatives but would have to be arranged privately. The only time Mid Devon DC would carry out rat control would be for council-owned properties.

### **2223-156 ASSET REGISTER**

There were a number of changes that were not correct and this would be corrected and the asset register considered again prior to the insurance premium being payable.

### **2223-157 BUSINESS RISK ASSESSMENT**

On a proposal by Cllr. Batty, seconded by Cllr. Martin it was **Resolved** to adopt the Risk assessment as presented.

### **2223-158 STATEMENT OF INTERNAL CONTROL**

On a proposal by Cllr. Cockram, seconded by Cllr. Stewart it was **Resolved** to adopt the Statement of Internal Control.

### **2223-159 CORONATION CELEBRATIONS**

Cllr. Cockram presented the proposed celebration leaflets which were agreed by councillors. The Chairman would get the leaflets printed.

On a proposal by the Chairman it was **Resolved** pay the expenses incurred to date by Cllr. Cockram of £150.52, plus around £250 on mugs, £100.00 for the village hall plus £50 on the clear-up food.

### **2223-160 SHOP LEASE**

The lease had been signed, but an additional independent solicitor still had to sign an additional document before this was complete.

### **2223-161 SHED LEASE**

The solicitor was awaiting a draft lease from those representing the Parish Lands Charity when last questioned on this. Cllr. Batty spoke to the Parish Lands solicitor two weeks before and was told that the lease was about to be sent, but it was still unclear as to the precise current position. The clerk would write to Lindsay on Monday next, once she returns from leave and see whether this had happened.

### **2223-162 END OF YEAR BANK RECONCILIATION**

The 31<sup>st</sup> March 2023 Bank Reconciliation statement was adopted.



**2223-163 END OF YEAR RECEIPTS & PAYMENTS COMPARED TO BUDGET**

The statement of Receipts and Payments compared to Budgets for the period from 1<sup>st</sup> April 2022 to 31<sup>st</sup> March 2023 was approved.

**2223-164 RECEIPTS & PAYMENTS SCHEDULE**

On a proposal by Cllr. Stewart seconded by Cllr. Batty it was **Resolved** that the payments listed below be paid.

The Zoom subscription would be cancelled forthwith.

**PAYMENTS**

Payment to	Services	Amount £	Payment No.
<b>2023/2024</b>			
Lilian Jones	Caretaker – April 2023	152.08	SO
RJ Martin	Salary April 2023	332.92	2324-02
HMRC	Tax Deduction	83.20	2324-02
IONOS	Website Domain – April 2023	4.80	Card
IONOS	Email Access – April 2023	3.60	Card
Zoom	Access – April 2023	15.59	Card
ROSPA	Annual Inspection	115.20	2324-01
DALC	Subscription	183.25	2324-01
Clyst Honiton Parish Council	SLCC Subscription	44.00	2324-01
Steve Godly	Stationery	55.74	2324-03
Steve Godly	Goalposts	343.00	2324-03
Daphne Cockram	Coronation Event Supplies	150.52	2324-03

**RECEIPTS**

Receipt from	Services	Amount £	Method
<b>2023/2024</b>			
Mid Devon District Council	Precept – Half-year	7,085.00	BGC

**2223-165 DRAFT FINAL ACCOUNTS 2022/2023**

The draft final accounts were **noted** before they are submitted to the Internal Auditor.

**2223-166 DRAFT ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN – EXEMPTION**

The draft Exemption Certificate was **noted** before submission to the Internal Auditor.

**2223-167 PLANNING APPLICATIONS**

To consider the following Planning Applications and to agree comments:

## Chawleigh Parish Council

Wednesday 12<sup>th</sup> April 2023

### a) Planning Applications made since the last meeting

Reference	Location	Proposal
23/00335/OUT	Holly House Chawleigh Chulmleigh	Outline for the erection of 2 dwellings (Revised Scheme)  <b>Decision: Objection on the basis of the previous objection matters of scale, access etc</b>

### b) Decisions made by Mid Devon District Council since the last meeting

Reference	Location	Proposal	Decision
22/01949/LBC	Old Hall Chawleigh Chulmleigh Devon	Listed Building Consent to repair two timber roof trusses	LBC Granted
22/01661/FULL	West Hill Chawleigh Chulmleigh Devon	Conversion of threshing barn to residential annex and conversion of cellar barn to holiday accommodation	Full Permission
22/01662/LBC	West Hill Chawleigh Chulmleigh Devon	Listed Building Consent for the Conversion of threshing barn to residential annex and conversion of cellar barn to holiday accommodation	LBC Granted

### c) Other Planning Matters

None

#### 2223-168 DATE OF NEXT MEETING

The **Annual Parish Council** and the **Annual Meeting of Chawleigh Parish Council** will be  
Wednesday 24<sup>th</sup> May 2023, in Chawleigh Village Hall starting at 7.00pm.

#### 2223-169 MEETING CLOSURE

The meeting closed at 8.36pm

Signed:.....

Print:.....

Date:.....

**ALL DOCUMENTS ARE AVAILABLE IN LARGE PRINT BY REQUEST**



# Select for Local Councils

## Policy Schedule

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

Policy Number	YLL- 272027-8713	
Insured	Chawleigh Parish Council	
Business	Parish/Local Council	
Period of Insurance	From:	01/06/2023
	To:	31/05/2024
	and any other period for which cover has been agreed	
3 Year LTA Premium	£713.36 Premiums are inclusive of Insurance Premium Tax	
Schedule Number	01	
Preparation Date	01/04/2023	
Long Term Agreement Expiry (not applicable to Part P)	31/05/2025	
Policy Form Reference	MLAACF07	



## Lines of cover applying

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

## Part A – Material Damage

Effective Date: 01/06/2023

Premises Address	Buildings Sum Insured	Contents Sum Insured
Chawleigh Post Office, Chawleigh, Chumleigh	£99,136	
Public Toilets, Chawleigh, Chumleigh	£4,294	

Insured Perils applicable to Material Damage:

1-16

Excesses:

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

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

Operative Endorsements:

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

## Part B – Business Interruption

Effective Date: 01/06/2023

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

Insured Perils applicable to Business Interruption:

1-16

Operative Endorsements:

None

## Part C – All Risks

Effective Date: 01/06/2023

Item Description	Sums Insured
Office Contents - restricted to clerk's home only	£2,500
2 Benches	£338
1 Bus Shelter	£2,358
6 Picnic Tables	£1,545
Jubilee Carved Seat	£4,745
Metal Gates & Barriers	£1,615
2 Goal Posts	£389
Youth Shelter	£3,029
Play Equipment	£33,635
Projector & Sound Equipment	£6,556
Finger Arm Road Signs	£1,050
BT Phone Box	£1,500
Notice Board	£378

Excess:

£100 each and every loss

Operative Endorsements:

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



## Part D - Money

Effective Date: 01/06/2023

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

Excess:

£50 each and every loss

Personal Accident Assault Limits:

Stated in Section 3(c)

## Part E - Public Liability

Effective Date: 01/06/2023

Playground Liability – 9 items

Limit of indemnity:

£10,000,000

Operative Endorsements:

### 1. Environmental Clean Up Costs

The following Special Definitions are added to Section 1:

#### Clean Up Costs

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

#### Remediation

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

#### Enforcing Authority

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

#### Cover

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

Provided always that:

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

#### Exclusions

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

- 1. in respect of Clean Up Costs for **damage** to the **Insured's** land, premises, watercourse or body of water whether owned, leased, hired, tenanted or otherwise in the **insured's** care, custody or control
- 2. for **damage** connected with pre-existing contaminated property
- 3. for **damage** caused by a succession of several events where such individual event would not warrant immediate action
- 4. in respect of removal of any risk of an adverse effect on human health on the Insured's land, premises, watercourse or body of water whether owned, leased, hired, tenanted or otherwise in the **insured's** care, custody or control
- 5. in respect of costs in achieving an improvement or alteration in the condition of the land, atmosphere or any watercourse or body of water beyond that required under any relevant and applicable law or statutory enactment at the time Remediation commences
- 6. in respect of costs for prevention of imminent threat of environmental damage where such costs are incurred without there being Pollution or Contamination caused by a sudden, identifiable, unintended and unexpected incident
- 7. for **damage** resulting from an alteration to subterranean stores of groundwater or to flow patterns
- 8. in respect of costs for the reinstatement or reintroduction of flora or fauna
- 9. for **damage** caused deliberately or intentionally by the insured or where they have knowingly deviated from environmental protection rulings or where the insured has knowingly omitted to inspect, maintain or perform necessary repairs to plant or machinery for which they are responsible
- 10. in respect of fines or penalties of any kind
- 11. for **damage** caused by the ownership or operation on behalf of the **insured** of any mining operations or storage, treatment or disposal of waste or waste products other than caused by composting, purification or pre-treatment of waste water
- 12. for **damage** which is covered by a more specific insurance policy
- 13. for **damage** caused by persons aware of the defectiveness or harmfulness of products they have placed on the market or works or other services they have performed
- 14. for **damage** caused by disease in animals belonging to or kept or sold by the **insured**.

## Part F - Hirer's Liability

Effective Date: 01/06/2023

Limit of indemnity:

£2,000,000

Excess:

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

Operative Endorsements:

None

## Part G - Employers Liability

Effective Date: 01/06/2023

Limit of indemnity:

£10,000,000

Excess:

Nil

Operative Endorsements:

None

## Part H - Libel and Slander

Effective Date: 01/06/2023

Limit of indemnity:

£250,000

Excess:

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

Operative Endorsements:

None

## Part N - Fidelity Guarantee

Effective Date: 01/06/2023

Persons Guaranteed	Sums Guaranteed
All <b>members</b> and <b>employees</b>	£25,000

Excess:

£100 each and every claim

Operative Endorsements:

None



## Part O – Personal Accident

Effective Date: 01/06/2023

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

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

Operative Endorsements:

None

## Part P - Legal Expenses

Effective Date: 01/06/2023

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

Limit of Indemnity:

£100,000

Operative Endorsements:

None

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

MSEDA04 (01/23))

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

<b>Audit Point</b>		
FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	I remind council it is required to also post any supporting documentation with the agendas as outlined by the Information Commissioner's Office (page 3 of this link) <a href="https://ico.org.uk/minutesandagendas.pdf">ico.org.uk/minutesandagendas.pdf</a>	These will be posted
FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	The limit of £100 in the event of extreme risk appears overly restrictive and I encourage the council to consider increasing this to a more appropriate level.	Suggest increasing this to £500 or £1,000
BUDGET, PRECEPT AND RESERVES	The general reserve balance is higher than the recommended range and contrary to the council's adopted policy and I recommend the council keeps this level under careful review.	Look at this as part of budget.
PAYROLL	The box 4 figure should therefore be reduced by £100, with the same amount added to box 6 to comply with the proper practices and ensure that only salary payments, HMRC payments and pension contributions are included within staff costs.	Already done.
PUBLICATION OF INFORMATION	Pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor's Report and Certificate) of the AGAR are only available for review on the council website for 2020/21 and 2021/22. The council has not the requirements of this control objective.	Further years now on website
EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS	While the correct length and common period were included in the 2021/22 Exercise of Public Rights, the AGAR was signed by the council after the date the inspection notice was issued, and the inspection period had already begun. This is not in accordance with the proper practices and therefore Assertion 4 on the Annual Governance Statement must be signed 'No' by the council.	The Clerk to keep an eye on this in future
PUBLICATION REQUIREMENTS	The council did not sign the Certificate of Exemption until 20 July 2022, thus missing the statutory deadline for publication of 1 July 2022 and therefore the publication requirements for 2021/22 have NOT been met.	This was down to Auditors - they suggested Exemption at end of June



## MULBERRY & CO

Chartered Certified Accountants

Registered Auditors

& Chartered Tax Advisors

9 Pound Lane

Godalming

Surrey, GU7 1BX

t + 44(0)1483 423054

e office@mulberryandco.co.uk

w www.mulberryandco.co.uk

Our Ref: MARK/CHA007

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

2 May 2023

Dear Rob

**Re: Chawleigh Parish Council**

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

**Executive summary**

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

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

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

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

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

**Regulation**

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

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



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

#### Independence and competence

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

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

#### Engagement Letter

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

#### Planning and inherent risk assessment

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

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

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

#### Table of contents

		TEST AT FINAL	PAGE
A	BOOKS OF ACCOUNT	✓	3
B	FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	✓	3
C	RISK MANAGEMENT AND INSURANCE	✓	5
D	BUDGET, PRECEPT AND RESERVES	✓	5
E	INCOME	✓	6
F	PETTY CASH	✓	6
G	PAYROLL	✓	6
H	ASSETS AND INVESTMENTS	✓	7
I	BANK AND CASH	✓	7
J	YEAR END ACCOUNTS	✓	8
K	LIMITED ASSURANCE REVIEW	✓	10
L	PUBLICATION OF INFORMATION	✓	10
M	EXERCISE OF PUBLIC RIGHTS – INSPECTION OF ACCOUNTS	✓	11
N	PUBLICATION REQUIREMENTS	✓	11
O	TRUSTEESHIP	✓	11
	ACHIEVEMENT OF CONTROL ASSERTIONS AT INTERIM AUDIT DATE		12
	AUDIT POINTS CARRIED FORWARD		13

## APPENDIX B – CHAWLEIGH PARISH COUNCIL CO-OPTION ELIGIBILITY FORM

Please return your completed form, together with the Co-option Application Form, to Juliet Cross, Clerk to Chawleigh Parish Council, 28 Four Ways Drive, Chulmleigh, EX18 7AZ or email: [chawleighpc@live.co.uk](mailto:chawleighpc@live.co.uk) by no later than [INSERT DATE].

### 1. Eligibility Criteria

Under Section 70 of the Local Government Act 1972, a person is qualified to be co-opted as a parish councillor, if he/she is a qualifying Commonwealth citizen, or a citizen of the Republic of Ireland, or a relevant citizen of the European Union, and on the 'relevant date' (i.e. the day on which he/she is co-opted) has reached 18 years of age and:

- is registered as a local government elector for the parish; or
- has during the whole of the twelve months preceding the date of co-option, occupied as owner or tenant, any land or other premises in the parish; or
- his/her principal or only place of work during the whole of the twelve months preceding the date of co-option has been in the parish; or
- has during the whole of twelve months preceding the date of co-option resided in the parish or within 3 miles of it.

Please circle which of the above applies to you. (Underlined and in red)

### 2. Disqualification Criteria

Please note that under Section 80 of the Local Government Act 1972, a person is disqualified from being elected as a parish councillor or being a member of a parish council if he/she:

- a. holds any paid office or employment of the local council (other than the office of Chairman) or of a joint committee on which the council is represented; or
- b. is a person who is the subject of a bankruptcy restrictions order or an interim bankruptcy restrictions order, or a debt relief restrictions order or interim debt relief restrictions order under Schedule 4ZB of the Insolvency Act 1986; or
- c. has within five years before the day of election, or since his/her election, been convicted in the UK, Channel Islands or Isle of Man of any offence and has been sentenced to imprisonment (whether suspended or not) for not less than three months without the option of a fine; or
- d. is otherwise disqualified under Part III of the representation of the People Act 1983 for corrupt or illegal practices.

I (*PRINT name*) ...ROGER DAVID AYLING.....  
hereby confirm, that I am eligible to apply for the vacancy of Chawleigh Parish Councillor, and the information given on this form is a true and accurate record.

Signed:



... Date: ...18<sup>th</sup> April 2023...



**A. BOOKS OF ACCOUNT****Internal audit requirement**

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

**Audit findings**

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

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

**B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS****Internal audit requirement**

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

**Audit findings**

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

The council correctly certified itself exempt from a limited assurance review in 2021/22 and therefore did not receive an External Auditor's Report.

The internal auditor's report from the previous year, which highlighted several issues, was received by council at the meeting held in July 2022 (minute ref 2223-038b) along with an update on actions to be taken in response to the issues raised.

*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 a link to the Mid Devon Council website where the individual Register of Members' Interests Forms are published.

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

As the council's income and expenditure is below £25,000, it is a statutory requirement to follow the requirements of the Transparency Code for Smaller Authorities. Further information on compliance with this requirement is included in section L of this report.

*Confirm that the council is compliant with GDPR.*

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

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

*Confirm that the council meets regularly throughout the year.*

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



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

I was able to confirm that at least 3 clear days' notice is given on agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting. **I remind council it is required to also post any supporting documentation with the agendas as outlined by the Information Commissioner's Office** (page 3 of this link) [ico.org.uk/minutesandagendas.pdf](https://ico.org.uk/minutesandagendas.pdf)

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

Minutes are routinely uploaded to the council website, although I note many are still listed as draft and the council should ensure it is clear which have been subsequently approved.

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

The Standing Orders are based on the current version of the NALC model and were most recently reviewed and adopted by council at the meeting held in May 2022 (minute ref 2223-015).

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

Financial Regulations are based on the NALC model and were last reviewed and adopted by council at the meeting held in May 2022 (minute ref 2223-016). The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council. I note the numbering of the Financial Regulations is not accessible on the website version and encourage the council to add these to make it easier to find the relevant Regulation and to check against the model version in the future.

*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:

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

- *the council for all items over £1,000;*
- *the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items below £1,000.*

*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.*

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

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

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

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

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

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

The council is not VAT registered and reclaims via a VAT 126 claim form. I reviewed the submission for the period 1 October 2022 to 31 March 2023 which showed a refund amount due of £1,586.34, with all required information provided on the claim form. The council is up to date with its VAT submissions.

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

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

**C. RISK MANAGEMENT AND INSURANCE****Internal audit requirement**

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

**Audit findings**

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

I confirmed that the council has a valid insurance policy in place with Zurich which expires on 31 May 2023. The policy includes Public Liability and Employers Liability cover of £10 million each and a Fidelity Guarantee level of £25,000.

Based on the year-end balances held, the Fidelity Guarantee level needs to be increased and should be raised to a level higher than the maximum balance held by the council at any point during the year.

The internal auditor raised this as an issue in his report last year, and the council minutes (2223-044) for July 2022 confirm that the council resolved to increase the cover to £50,000, which the Clerk confirmed has been completed.

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 £13,567 for 2022/23. With a tax base of 256.8, this equates to a band D equivalent of £52.84 (compared to the average in England of £74.81).

I was able to confirm that the 2023/24 budget and precept were approved by council at the meeting held on 11 January 2023 (minute ref 2223-115).

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

The accounting records show that the council ended the year with income reported as 101% of budget and expenditure reported as 82% of budget.



At the end of the financial year, the council held circa £19,400 in earmarked reserves (EMR), spread across a range of clearly identifiable projects. I checked the purpose of these EMRs and am satisfied they are all for legitimate future planned projects of the council.

The council also held circa £18,000 in the general reserve at the end of the financial year.

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

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

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

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

## E. INCOME

### Internal audit requirement

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

### Audit findings

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

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

## F. PETTY CASH

### Internal audit requirement

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

### Audit findings

The council has no petty cash.

## G. PAYROLL

### Internal audit requirement

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

### Audit findings

The Clerk is the only employee. The council processes payroll using the HMRC PAYE Online tools. I reviewed the payslips for February and March 2023 and the annual summary, and payroll deductions appear correct.

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

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



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

The box 4 figure should therefore be reduced by £100, with the same amount added to box 6 to comply with the proper practices and ensure that only salary payments, HMRC payments and pension contributions are included within staff costs.

There are no councillor allowances.

## H. ASSETS AND INVESTMENTS

### Internal audit requirement

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

### Audit findings

The council has a fixed asset register in place which includes details of asset location, date of acquisition, purchase price, insurance value and condition. Assets are correctly listed at cost/proxy cost, or where gifted/donated, given a nominal £1 value for the purpose of the asset register.

I confirmed the asset register total matches that included in box 9 (total fixed assets plus long term investments and assets) on the AGAR and was able to trace the changes to the previous year's total against the asset register.

The council has no borrowing nor long-term investments.

## I. BANK AND CASH

### Internal audit requirement

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

### Audit findings

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

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

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

## J. YEAR END ACCOUNTS

### Internal audit requirement

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

### Audit findings

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

### Section 1 – Annual Governance Statement

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

	Annual Governance Statement	'Yes', means that this authority	Suggested response based on evidence
1	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>	<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 2021/22 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	<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.



	authority and. Where appropriate, have included them in the accounting statements.		
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		2021/22	2022/23	Internal Auditor notes
1	Balances brought forward	31,687	34,751	Agrees to 2021/22 carry forward (box 7)
2	Precept or rates and levies	13,000	13,567	Figure confirmed to central records
3	Total other receipts	10,463	10,452	Agrees to underlying records
4	Staff costs	1,962	5,092 4,992	Agrees to underlying records – <b>amended to show allowable box 4 amounts</b>
5	Loan interest/capital repayments	0	0	Council has no borrowing
6	All other payments	18,437	16,174 16,184	Agrees to underlying records - <b>amended to include incorrect amount included in box 4</b>
7	Balances carried forward	34,751	37,504	Cast correctly and agrees to balance sheet
8	Total value of cash and short-term investments	34,751	37,504	Agrees to bank reconciliation
9	Total fixed assets plus long-term investments and assets	156,038	156,833	Matches asset register
10	Total borrowings	0	0	Council has no borrowing
11a	Disclosure note re Trust Funds (including charitable)	N/A	NO	No – the council is not a sole trustee
11b	Disclosure note re Trust Funds (including charitable)		N/A	N/A – the council is not a sole trustee

#### **Audit findings**

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

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

I was able to confirm the figures on the Certificate of Exemption as:

Total gross income £24,019

Total gross expenditure £21,266

Although not required as the council is declaring itself exempt from a limited assurance review, the variance analysis has been completed to explain the variances exceeding 15%, demonstrating a good understanding of the fluctuations in the figures year-on-year.



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

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

**Audit findings**

The council met the exemption criteria and correctly declared itself exempt for 2021/22.

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

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

**Audit findings**

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

As the council has an annual turnover not exceeding £25,000, it is still required to publish the required information in accordance with the Transparency Code for Smaller Authorities.

A review of the council website shows that the council published information on expenditure items over £100, end of year accounts, Annual Governance Statements, internal audit reports, councillor details, land and building holdings and information relating to meetings including agendas and minutes.

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

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

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

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

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

**Pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor's Report and Certificate) of the AGAR are only available for review on the council website for 2020/21 and 2021/22. The council has not the requirements of this control objective.**

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

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

**Audit findings**

Inspection – key dates	2021/22 Actual	2022/23 Proposed
Date AGAR signed by council	20 July 2022	24 May 2023
Date inspection notice issued	25 May 2022	1 June 2023
Inspection period begins	13 June 2022	5 June 2023
Inspection period ends	22 July 2022	14 July 2023
Correct length (30 working days)	Yes	Yes
Common period included (first 10 working days of July)	Yes	Yes

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

This is not in accordance with the proper practices and therefore Assertion 4 on the Annual Governance Statement must be signed 'No' by the council.

I was able to confirm that the proposed dates for 2022/23 meet the statutory requirements.

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

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

*Before 1 July 2022 authorities must publish:*

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

*Not later than 30 September 2022 authorities must publish:*

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

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

**Audit findings**

The council did not sign the Certificate of Exemption until 20 July 2022, thus missing the statutory deadline for publication of 1 July 2022 and therefore the publication requirements for 2021/22 have NOT 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 financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	✓		
C	This authority assesses the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these	✓		
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for	✓		
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for			✓
G	Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H	Asset and investments registers were complete and accurate and properly maintained.	✓		
I	Periodic bank account reconciliations were properly carried out during the year.	✓		
J	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K	If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")</i>	✓		
L	The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation		✓	
M	The authority, during the previous year (2021-22) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set)</i> .		✓	
N	The authority has complied with the publication requirements for 2021/22 AGAR.		✓	
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

Yours sincerely



**Andy Beams**  
For Mulberry & Co



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

<b>Audit Point</b>	<b>Audit Findings</b>	<b>Council comments</b>
<b>FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS</b>	I remind council it is required to also post any supporting documentation with the agendas as outlined by the Information Commissioner's Office (page 3 of this link) <a href="https://ico.org.uk/minutesandagendas.pdf">ico.org.uk/minutesandagendas.pdf</a>	
<b>FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS</b>	The limit of £100 in the event of extreme risk appears overly restrictive and I encourage the council to consider increasing this to a more appropriate level.	
<b>BUDGET, PRECEPT AND RESERVES</b>	The general reserve balance is higher than the recommended range and contrary to the council's adopted policy and I recommend the council keeps this level under careful review.	
<b>PAYROLL</b>	The box 4 figure should therefore be reduced by £100, with the same amount added to box 6 to comply with the proper practices and ensure that only salary payments, HMRC payments and pension contributions are included within staff costs.	
<b>PUBLICATION OF INFORMATION</b>	Pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor's Report and Certificate) of the AGAR are only available for review on the council website for 2020/21 and 2021/22. The council has not the requirements of this control objective.	
<b>EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS</b>	While the correct length and common period were included in the 2021/22 Exercise of Public Rights, the AGAR was signed by the council after the date the inspection notice was issued, and the inspection period had already begun. This is not in accordance with the proper practices and therefore Assertion 4 on the Annual Governance Statement must be signed 'No' by the council.	
<b>PUBLICATION REQUIREMENTS</b>	The council did not sign the Certificate of Exemption until 20 July 2022, thus missing the statutory deadline for publication of 1 July 2022 and therefore the publication requirements for 2021/22 have NOT been met.	

## CHAWLEIGH PARISH COUNCIL

## RECEIPTS &amp; PAYMENTS ACCOUNT

## FINAL ACCOUNTS

YEAR ENDED 31 MARCH 2023

2021/2022		2022/2023
Outturn		Outturn
£		£
	<b>RECEIPTS</b>	
13,000	Precept	13,567
4,713	Other Receipts	8,709
5,750	VAT	1,743
<b>23,462</b>	<b>TOTAL Receipts</b>	<b>24,019</b>
	<b>PAYMENTS</b>	
2,713	Administration	1,441
1,962	Clerk	5,092
2,676	Locum Clerk	-
-	Councillors	-
126	Subscriptions	184
1,816	Public Toilets	1,849
2,974	Village Shop	122
2,417	Playing Field & Play Equipment	2,961
-	Telephone Kiosk	-
-	Community Storage	820
3,473	Village Maintenance	4,529
-	Events	1,625
	<b>Grants &amp; Donations</b>	
58	Section 137 Payments	25
80	Other Grants & Donations	508
2,105	VAT Expenditure	2,111
<b>20,398</b>	<b>TOTAL Payments</b>	<b>21,266</b>
	<b>GENERAL RESERVE</b>	
18,372	Balance b/f	25,194
23,462	Plus Total Receipts	24,019
(20,398)	Less Total Payments	(21,266)
<u>21,436</u>		<u>27,947</u>
3,757	Transfers (from)/to Earmarked Reserves	(9,871)
<u>25,194</u>	Balance c/f	<u>18,076</u>

## CHAWLEIGH PARISH COUNCIL

## GENERAL &amp; EARMARKED RESERVES

	31/03/2022				31/03/2023
	£	Transfer £	Income £	Spend £	£
<b>General Reserve</b>	25,193.80	(11,230.95)	18,911.19	(14,798.23)	18,075.81
<b>Earmarked Reserves</b>					
Replacement Laptop & Printer	-	-	-	-	-
Shop Emergency Repairs	3,000.00	-	-	-	3,000.00
Shop Rental Fund	-	10,560.95			10,560.95
Public Toilet Emergency Repairs	1,000.00	-	-	-	1,000.00
Chawley Community Trust	-	-	-	-	-
Replacement Playing Field Equipment	2,000.00	-	-	-	2,000.00
Chawleigh Playing Field Event 2019	1,076.88	-	-	-	1,076.88
Legal Fees	-	670.00	-	-	670.00
Section 106 Unallocated	-	-	2,800.00	(2,800.00)	-
Defibrillator Fund	2,149.60		947.50	(2,887.50)	209.60
P3 PROW	331.00	-	1,360.00	(780.00)	911.00
	34,751.28	-	24,018.69	(21,265.73)	37,504.24



# Annual Governance and Accountability Return 2022/23 Form 2

To be completed only by Local Councils, Internal Drainage Boards and other smaller authorities\* where the higher of gross income or gross expenditure was £25,000 or less, that meet the qualifying criteria, and that wish to CERTIFY themselves as EXEMPT from a limited assurance review

## Guidance notes on completing Form 2 of the Annual Governance and Accountability Return 2022/23

- Every smaller authority in England where the higher of gross income **or** gross expenditure was £25,000 or less **must**, after the end of each financial year, complete Form 2 of the Annual Governance and Accountability Return in accordance with *Proper Practices*, unless the authority:
  - does not meet the qualifying criteria for exemption; or
  - does not wish to certify itself as exempt
- Smaller authorities where the higher of all gross annual income **or** gross annual expenditure **does not exceed** £25,000 and that meet the qualifying criteria as set out in the Certificate of Exemption **are able to declare themselves exempt** from sending the completed Annual Governance and Accountability Return to the external auditor for a limited assurance review **provided** the authority **completes**:
  - The **Certificate of Exemption**, page 3 and returns a copy of it to the external auditor **either** by email or by post (not both) **no later than 30 June 2023**. Failure to do so will result in reminder letter(s) for which the Authority will be charged £40 +VAT for each letter; and
  - The **Annual Governance and Accountability Return (Form 2)** which is made up of:
    - Annual Internal Audit Report (page 4)** must be completed by the authority's internal auditor.
    - Section 1 – Annual Governance Statement (page 5)** must be completed and approved by the authority.
    - Section 2 – Accounting Statements (page 6)** must be completed and approved by the authority.

**NOTE: Authorities certifying themselves as exempt SHOULD NOT send the completed Annual Governance and Accountability Return to the external auditor.**
- The authority **must** approve Section 1 Annual Governance Statement before approving Section 2 Accounting Statements and both **must** be approved and published on the authority website/webpage **before 1 July 2023**.

## Publication Requirements

Smaller authorities **must** publish various documents on a publicly available website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include:

- **Certificate of Exemption**, page 3
- **Annual Internal Audit Report 2022/23**, page 4
- **Section 1 – Annual Governance Statement 2022/23**, page 5
- **Section 2 – Accounting Statements 2022/23**, page 6
- Analysis of variances
- Bank reconciliation
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

## Limited Assurance Review

Any smaller authority may request a limited assurance review. If so, the authority should not certify itself as exempt or complete the Certificate of Exemption. Instead it should complete Form 3 of the AGAR 2022/23 and return it to the external auditor together with the supporting documentation requested by the external auditor. The cost to the authority for the review will be **£210 +VAT**.

Provided that the authority certifies itself as exempt, and completes and publishes the documents listed under 'Publication Requirements', there is no requirement for the authority to have a review.

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

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



## Guidance notes on completing Form 2 of the Annual Governance and Accountability Return (AGAR) 2022/23, Sections 1 and 2

- An authority that wishes to declare itself exempt from the requirement for a limited assurance review must do so at a meeting of the authority after 31 March 2023. It should not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority **must** comply with the requirements of the Transparency Code for Smaller Authorities.
- The Certificate of Exemption must be returned to the external auditor no later than **30 June 2023**. Reminder letters will incur a charge of £40 +VAT for each letter.
- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR and the Certificate of Exemption. Proper Practices are found in the *Practitioners' Guide\** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- Use the checklist provided below to review the AGAR for completeness at the meeting at which it is signed off.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- The authority must publish numerical and narrative explanations for significant variances in the accounting statements on **page 6**. Guidance is provided in the *Practitioners' Guide\** which may assist.
- Make sure that the accounting statements add up and the balance carried forward from the previous year (Box 7 of 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish, on the authority website/webpage, the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2023**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Have the dates set for the period for the exercise of public rights been published?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', is an explanation available for publication?	✓	
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?	✓	
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at <b>31 March 2023</b> been reconciled to Box 8?	✓	
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?		✓
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? ( <i>Local Councils only</i> )	✓	

\* *Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)



## Certificate of Exemption – AGAR 2022/23 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2023, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2023 and a completed Certificate of Exemption is submitted no later than **30 June 2023** notifying the external auditor.

### CHAWLEIGH PARISH COUNCIL

certifies that during the financial year 2022/23, the higher of the authority's total gross income for the year or total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2022/23: **£24,019**

Total annual gross expenditure for the authority 2022/23: **£21,266**

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority **is unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£210 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2019
- In relation to the preceding financial year (2021/22), the external auditor **has not**:
  - issued a public interest report in respect of the authority or any entity connected with it
  - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
  - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
  - commenced judicial review proceedings under section 31(1) of the Act
  - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If the above statements apply and the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage\* before 1 July 2023.

**Signing this certificate confirms the authority will comply with the publication requirements.**

Signed by the Responsible Financial Officer Date

I confirm that this Certificate of Exemption was approved by this authority on this date:

DDMMYYYY

Signed by Chairman Date

as recorded in minute reference:

REFERENCE

Generic email address of Authority

Telephone number

clerk@chawleighparishcouncil.uk

07768 829511

NUMBER

\*Published web address

www.chawleighparishcouncil.org

WEBSITE ADDRESS

**ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2023. Reminder letters for late submission will incur a charge of £40 + VAT.**



## Annual Internal Audit Report 2022/23

## CHAWLEIGH PARISH COUNCIL

www.chawleighparishcouncil.org

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

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

Internal control objective	Yes	No*	Not covered**	
A. Appropriate accounting records have been properly kept throughout the financial year.	✓			
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.			✓	NO PETTY CASH
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓			
H. Asset and investments registers were complete and accurate and properly maintained.	✓			
I. Periodic bank account reconciliations were properly carried out during the year.	✓			
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓			
K. If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")	✓			
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.		✓		SEE
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 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).		✓		FULL AUDIT REPORT
N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).		✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable	
			✓	

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

Date(s) internal audit undertaken

02/05/2023

Name of person who carried out the internal audit

Andy Beams, Mulberry &amp; Co AUDITOR

Signature of person who carried out the internal audit

Date

02/05/2023

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

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



## Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

### CHAWLEIGH PARISH COUNCIL

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

	Agreed		‘Yes’ 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
			✓

\*For any statement to which the response is ‘no’, an explanation must be published

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

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

and recorded as minute reference:

Chairman

Clerk

### Information required by the Transparency Code (not part of the Annual Governance Statement)

The authority website/webpage is up to date and the information required by the Transparency Code has been published.	Yes	No
	✓	

[www.chawleighparishcouncil.org](http://www.chawleighparishcouncil.org)



## Section 2 – Accounting Statements 2022/23 for

## CHAWLEIGH PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	31,687	34,751	<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	13,000	13,567	<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	10,463	10,452	<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	1,962	4,992	<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	0	0	<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	18,437	16,274	<i>Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	34,751	37,504	<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	34,751	37,504	<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	156,038	156,833	<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	0	0	<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 do not include any Trust transactions.</i>

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

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

Date

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

as recorded in minute reference:

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



Date:

24<sup>th</sup> April

2023

(1) Chawleigh Parish Council

(2) Jane Hall

**Chawleigh Village Store and Post Office**

**Chawleigh**

**Chulmleigh**

**Devon**

**EX18 7HG**

**HOTCHKISS Warburton**

**34 High Street**

**Crediton**

**Devon**

**EX17 3JP**

## CONTENTS

### Definitions

### Other Terms of the Lease

- 1 Payments
- 2 Interest
- 3 Further Payments
- 4 Use allowed
- 5 Access for Council
- 6 Condition and repair
- 7 Transfer and sub-letting
- 8 Provision for premature termination
- 9 Other matters
- 10 Rent review
- 11 Insured damage
- 12 Quiet enjoyment
- 13 Insurance
- 14 Forfeiture
- 15 At the end of the lease
- 16 Waiver
- 17 Parties' responsibility
- 18 Service of notices
- 19 Dispute resolution
- 20 Jurisdiction

### Signatories

## DEFINITIONS

<b>Landlord:</b>	Chawleigh Parish Council with its office situated at 14 Station Road Yeoford Crediton Devon EX17 5HU, United Kingdom (hereinafter referred to as "the Council")
<b>Tenant:</b>	Jane Hall of Woodlanders, 6 Forestry Houses, Chawleigh, Chulmleigh, Devon, EX18 7LD, United Kingdom (hereinafter referred to as "the Tenant")
<b>Property:</b>	The Retail Store situated at Chawleigh, Chulmleigh, Devon EX18 7HG and includes the metal storage unit located to the rear of the Store and all fixtures and fittings of the landlord from time to time hereon as registered to the Landlord at the H M Land Registry under Title Number DN521966 (hereinafter referred to as "the Property").
<b>Term:</b>	Six years less one day, starting from the Start Date and ending on End Date as set out below but is subject to other provisions of this Lease (hereinafter referred to as "the Term").
<b>Commencement Date of Lease:</b>	Saturday 1 <sup>st</sup> April 2023
<b>End date of Lease:</b>	Saturday 31 <sup>st</sup> March 2029
<b>Use allowed:</b>	The Property shall be used only as a General Retail Store to include Off Licence Sales and the sale of hot and cold beverages and home cooked produce also to include locally sourced vegetables and bread and similar purposes and Post Office Counter or any other use to which the Council consents (and the Council is not entitled to withhold that consent unreasonably)
<b>Rent:</b>	£2220 per annum. In addition, all payments which may be due by the tenant to the Council from time to time shall be treated as Rent to be paid by weekly instalments of £42.69 in advance every Thursday (hereinafter called "the Rent")
<b>Rent Review:</b>	the Council may increase the Rent on every Rent Review Date as set out in clause 10 hereinafter.
<b>Rent Review Dates:</b>	are the first, third and fifth anniversary from the Commencement Date of the Lease.



## OTHER TERMS OF THE LEASE

### 1. Payments

The Tenant is to pay the Council:

- 1.1. the Rent;
- 1.2. the cost of any works to the property which the Council does after the Tenant defaults.

### 2. Interest

If any payment is more than fourteen days overdue, the Council is entitled to interest on the late payment, from the date it was originally due to the date of actual payment at the rate of 8% per year. In making the calculation:

- 2.1. nothing is to be deducted or set off;
- 2.2. any Value Added Tax (as established and set out by the Value Added Tax Act 1994) payable is to be added.

### 3. Further Payments

The Tenant must also make the following payments, with Value Added Tax where payable:

- 3.1. all periodic rates and other taxes, relating to the Property, including any imposed after the date of this Lease (even if of a novel nature), to be paid promptly to the authorities to whom they are due;
- 3.2. all charges for services at the property to be paid promptly to the service supplier;
- 3.3. the cost of the grant, renewal or continuation of any license or registration for using the property for the use allowed, to be paid promptly to the appropriate authority when due.

### 4. Use allowed

The Tenant is to comply with the following requirements as to the use of the Property and may not authorise or allow anyone else to contravene them:

- 4.1. to use the Property only for the use allowed;
- 4.2. not to do anything which might invalidate any insurance policy covering the property or which increases the premium;
- 4.3. not to hold an auction sale in the Property;
- 4.4. not to use the Property for any activities which are dangerous, offensive, noxious, illegal or immoral, or which are or may become a nuisance or annoyance to the Council or to the owner or occupier of any neighbouring property;
- 4.5. not change or remove any of the Landlord's installations, furniture, fixtures and fittings;
- 4.6. not to overload the floors or walls of the Property;
- 4.7. to comply with the terms of every Act of Parliament, order, regulation, bye-

law, rule, license and registration authorising or regulating how the property is used, and to obtain, renew or continue any license or registration which is required.

- 4.8. not to remove the defibrillator affixed to the southern wall of the Property and to allow the equipment to be connected to the Property's electricity supply.

## **5. Access for Council's representatives**

The Tenant is to give access to the property to anyone who is authorised by the Council in writing for these purposes:

- 5.1. to inspect the condition of the Property, or how it is being used;
- 5.2. to do works which the Council is permitted to do by this Lease;
- 5.3. to comply with any statutory obligation;
- 5.4. to view the Property as a prospective buyer or mortgagee or, during the last six months of the Term, as a prospective tenant;
- 5.5. to value the Property.

Conditions for access for the Council are:

- 5.6. the Council must give seven days' written notice except in an emergency;
- 5.7. each visit must be during normal business hours except in an emergency;
- 5.8. the Council must promptly make good all damage caused to the Property and any goods in it by exercising these rights.

## **6. Condition and repair**

In relation to the Property the Tenant must:

- 6.1. maintain the state and condition of the Property;
- 6.2. decorate interiors of the property during the lease period and in the last three months of the Term (or however it ends). If the Property has been decorated in the previous year, the Tenant does not need to decorate again on termination of the Lease. When the Tenant decorates, they are to use the colours and the types of finish used previously.
- 6.3. do the work to the Property which any authority acting under an Act of Parliament requires;

And the Tenant must not:

- 6.4. make any structural alterations, external alterations or additions to the Property;
- 6.5. make any other alterations unless with the Council's consent in writing (and the Council is not entitled to withhold that consent unreasonably).

but the Tenant need not:



- 6.6. alter or improve the Property;
- 6.7. make good damage caused by an insured risk, except to the extent that the policy monies have not been paid because of any act or default of the Tenant.

If the Tenant fails to do any work which this Lease requires them to do and the Council gives them written notice to do it, the Tenant must start the work within two months, or immediately in case of emergency, and get it finished quickly. If the Tenant fails, the Council may do the work and charge the cost to the tenant.

## **7. Transfer and sub-letting**

Unless agreed in writing with the Council on three months' advance notice (that may be waived with the mutual consent of the parties):

- 7.1. the Tenant may not share occupation of the Property.
- 7.2. the Tenant may not assign, transfer or sublet part of the Property separately from the rest of it.
- 7.3. the Tenant may assign or transfer her interest in the whole of the Property on these terms:
  - 7.3.1. the approval of the Council must be obtained. The Council may not withhold its consent without good reason.
  - 7.3.2. it is a good reason (among other good reasons) for the Council to withhold consent if the proposed transferee is less likely to be able to pay the Rent than the Tenant was when the Lease was signed.

## **8. Provision for premature termination**

- 8.1 Despite all other provisions of this lease, the Tenant may terminate this lease by giving not less than six months' notice in writing to the Council to that effect.
- 8.2 If the Tenant so terminates the lease, all other provisions shall apply as far as reasonably possible, as if the lease had terminated by expiry of the Term.

## **9. Other matters**

9.1 The Tenant must:

- 9.1.1 give the Council a copy of any notice concerning the Property or any neighbouring property as soon as they receive it;
- 9.1.2 allow the Council, during the last six months of the Lease Term, to fix a notice in a reasonable position on the outside of the Property announcing that it is for sale or to let;
- 9.1.3 not apply for planning permission relating to the use or alteration of the Property unless the Council gives written consent in advance;
- 9.1.4 ensure all security arrangements of the Property;



9.1.5 Ensure that the rights reserved by the Transfer Deed dated 26<sup>th</sup> April 2005 are capable of being exercised by the Transferor set out therein or their successors in title and also ensure compliance of any covenants imposed on this Property set out therein.

9.2 The parties hereby agree that on the date of this Lease the previous lease made between the Landlord and the Tenant dated 2<sup>nd</sup> April 2017 is hereby surrendered and this Lease will take its place and the said previous lease shall no longer take effect.

9.3 The parties hereby agree and confirm that:

9.3.1 The Landlord served a notice dated 17<sup>th</sup> March 2023 on the Tenant pursuant to Section 38A (3) (a) of the Landlord and Tenant Act 1954 ("the 1954 Act") in relation to the Lease hereby created

9.3.2 The Tenant made a Statutory Declaration dated 20<sup>th</sup> April 2023 pursuant to Section 38A (3) (b) of the 1954 Act

9.3.3 There is no agreement for lease to which this Lease gives effect and the provisions of Sections 24-28 (inclusive) of the 1954 Act are excluded in relation to the tenancy created by this Lease

## 10. Rent Review

10.1 On each Rent Review Date, the market rent at that time will be assessed and if higher than the Rent currently being charged, an increase will be considered. Any such increase will be discussed and agreed with the Tenant.

10.2 The market rent is the rent which a willing tenant would pay for the Property on the open market, if let to them on the rent review date by a willing Council on a lease on the same terms as this Lease without any premium and for a period equal to the remainder of the lease period, assuming that, at that date:

10.2.1 the willing tenant takes account of any likelihood that they would be entitled to a new lease of the Property when the Lease ends, but does not take account of any goodwill of anyone who has occupied the Property

10.2.2 the Property is vacant and has not been occupied;

10.2.3 the Property can immediately be used;

10.2.4 the Property is in the condition required by this Lease and any damage caused by any of the risks insured has been made good;

10.2.5 during the Term the Tenant has done nothing to the Property to increase or decrease its rental value, other than anything which the Tenant had to do under the terms of this Lease.

- 10.3 If the Council and the Tenant agree the amount of the new Rent, a statement of that new Rent, signed by them, is to be attached to this Lease.
- 10.4 The Tenant is to continue to pay Rent at the rate applying before the Rent Review Date until the next rent day after the new Rent is agreed or decided.
- 10.5 Starting on that Rent Date, the Tenant is to pay the new Rent.
- 10.6 On that Rent Date, the Tenant is also to pay any amount by which the new Rent since the Rent Review Date exceeds the rent paid, with interest on that amount at the Law Society's interest rate.

## **11. Insured damage**

If the Property is damaged in a way that is covered by the insurance taken out by the Council, and cannot be used by the Tenant in whole or in part, then:

- 11.1 the Tenant need not pay the Rent until the repairs to the Property are complete.
- 11.2 if at any time it seems unlikely that the Property will be fully restored within three years from the date of the damage, the Council (so long as it has not delayed the restoration) or the Tenant can end this Lease by giving one month's notice to the other during the three year period. If this happens:
  - 11.2.1 the insurance money belongs to the Council;
  - 11.2.2 the Council's obligation to make good damage ceases.

## **12. Quiet enjoyment**

The Council may not interfere with tenant's peaceful use of the Property, nor allow anyone else to do so.

## **13. Insurance**

- 13.1 The Council will keep the Property (except the tenant's articles) insured with reputable insurers to cover full rebuilding, site clearance, professional fees, Value Added Tax.
- 13.2 The Council will insure against fire, lightning, explosion, earthquake, landslip, subsidence, riot, civil commotion, aircraft, aerial devices, storm, flood, water, theft, impact by vehicles, damage by malicious persons and vandals and third party liability and any other risks reasonably required by the Council so far as cover is available at the normal insurance rates for the locality and subject to reasonable excesses and exclusions.
- 13.3 If damage is caused to the Property by an insured risk, the Council will take all necessary steps to make good as soon as possible (except to the extent that the insurance money is not paid because of the act or default of the Tenant).
- 13.4 Once a year, if the Tenant asks, the Council will give to the Tenant details of the policy and evidence from the insurer that it is in force.

## **14. Forfeiture**



This Lease comes to an end if the Council forfeits it by entering any part of the Property, which the Council is entitled to do whenever any one of these things happens:

- 14.1 payment of any Rent is fourteen days overdue, even if it was not formally demanded;
- 14.2 the Tenant has not complied with any of the terms in this Lease;
- 14.3 the Tenant is adjudicated bankrupt or an interim receiver of their Property is appointed.

The forfeiture of this lease does not cancel any outstanding obligation of the Tenant.

## **15. At the end of the Lease**

When this Lease ends, the Tenant is to:

- 15.1 obtain up-to-date bills for all services and will promptly pay the suppliers;
- 15.2 return all the keys of the Property to the Landlord;
- 15.3 remove all furniture owned by the Tenant, and all personal effects and rubbish (and make good any damage which that causes) and leave the Property and the Landlord's fixtures and fittings in the same condition and state of repair as at the Commencement of the Lease (fair wear and tear excepted) which this Lease requires the Tenant to keep.

## **16. Other matters**

If the Council makes any concession in respect of any right it has under this Lease, that concession is not to be treated as continuing nor as applying in any way which reduces its rights under this Lease.

## **17. Parties' responsibility**

- 17.1 Whenever more than one person is the Council or the Tenant, their obligations can be enforced against all or both of them jointly or against each individually.
- 17.2 The term "Council" includes their successors in title and the person who, at any particular time, has the right to receive Rent under this Lease.
- 17.3 The term "Tenant" includes the Tenant named herein and their successor in title and who, at any particular time, is given the right by this Lease to occupy the Property.

## **18. Service of notices**

Any notice sent by either party to the other of them is properly served if sent to the address given at the head of this Lease, unless either party has notified the other in writing of a new address, when that new address becomes the address for service.

## **19. Dispute Resolution**

In the event of a dispute between the parties to this Lease, then they undertake to attempt to settle the dispute by engaging in good faith with the other in a process of mediation before commencing arbitration or litigation.

**20. Jurisdiction**

This Lease shall be interpreted according to the Laws of England and the parties agree to submit to the exclusive jurisdiction of the English courts.



**SIGNATORIES**

Signed by **STEPHEN WILLIAM GODLY** as a deed for the Council (who certifies that they are a proper authority to sign)

Signature: .....

Date: .....

Witness Signature: .....

Witness Name: .....

Witness Address: .....  
.....  
.....

Signed by **DAPHNE COCKRAM** as a deed for the Council (who certifies that they are a proper authority to sign)

Signature: .....

Date: .....

Witness Signature: .....

Witness Name: .....

Witness Address: .....  
.....  
.....

Signed by **BERT BATTY** as a deed for the Council (who certifies that they are a proper authority to sign)

Signature: .....

Date: .....

Witness Signature: .....

Witness Name: .....

Witness Address: .....  
.....  
.....

Signed as a deed by or for the Tenant Jane Hall (who certifies that she has proper authority to sign)

Signature: J Hall .....

Date: .....

Witness Signature: J.F. Turpin .....

Witness Name: JANICE FRANCES TURPIN .....

Witness Address: "Kelaton" .....  
Chawleigh Chulmleigh .....  
Devon EX18 7HA .....



## **TENANT'S STATUTORY DECLARATION (CONTRACTING OUT)**

I **JANE HALL** of Woodlanders, 6 Forestry Houses Chawleigh Chulmleigh Devon EX18 7LD do solemnly and sincerely declare that:-

1. I **JANE HALL** propose to enter into a tenancy of the premises known as The Retail Store situated at Chawleigh, Chulmleigh, Devon EX18 7HG for a term commencing on the date of completion of the tenancy.
2. I propose to enter into an agreement with Chawleigh Parish Council whose registered office is situate at 14 Station Road Yeoford Crediton Devon EX17 5HU that the provisions of sections 24 to 28 of the Landlord and Tenant Act 1954 (security of tenure) shall be excluded in relation to the tenancy.
3. The Landlord has served on me a notice in the form, or substantially in the form, set out in Schedule 1 to the Regulatory Reform (Business Tenancies) (England and Wales) Order 2003. The form of notice set out in that Schedule is reproduced below.
4. I have read the notice referred to in paragraph 3 above and accept the consequences of entering into the agreement referred to in paragraph 2 above.

## **LANDLORD'S WARNING NOTICE**

### **FORM OF NOTICE THAT SECTIONS 24 TO 28 OF THE LANDLORD AND TENANT ACT 1954 ARE NOT TO APPLY TO A BUSINESS TENANCY**

**To:** JANE HALL of Woodlanders 6 Forestry Houses Chawleigh Chulmleigh Devon EX17 5HU [Name and address of Tenant]

**From:**

**CHAWLEIGH PARISH COUNCIL** whose registered office is situate at 14 Station Road Yeoford Crediton Devon EX17 5HU [Name and address of Landlord]

**IMPORTANT NOTICE**

**You are being offered a lease without security of tenure. Do not commit yourself to the lease unless you have read this message carefully and have discussed it with a professional adviser.**

Business tenants normally have security of tenure – the right to stay in their business premises when the lease ends.

**If you commit yourself to the lease you will be giving up these important legal rights.**

- You will have **no right** to stay in the premises when the lease ends.
- Unless the landlord chooses to offer you another lease, you will need to leave the premises.
- You will be **unable** to claim compensation for the loss of your business premises, unless the lease specifically gives you this right.
- If the landlord offers you another lease, you will have no right to ask the court to fix the rent.

It is therefore important to get professional advice – from a qualified surveyor, lawyer or accountant – before agreeing to give up these rights.

If you receive this notice at least 14 days before committing yourself to the lease, you will need to sign a simple declaration that you have received this notice and have accepted its consequences, before signing the lease.

**But if you do not receive at least 14 days notice, you will need to sign a "statutory" declaration. To do so, you will need to visit an independent solicitor (or someone else empowered to administer oaths).**

Unless there is a special reason for committing yourself to the lease sooner, you may want to ask the landlord to let you have at least 14 days to consider whether you wish to give up your statutory rights. If you then decided to go ahead with the agreement to exclude the protection of the Landlord and Tenant Act 1954, you would only need to make a simple declaration, and so you would not need to make a separate visit to an independent solicitor.

AND I make this solemn declaration conscientiously believing the same to be true and by virtue of the Statutory Declaration Act 1835.

DECLARED at Knights, Senate Ct, Southway Gardens, Exeter  
This 20th day of April 2023 J Hall  
EXI INT

Before me Clare Wedderburn  
(signature of person before whom declaration is made)

A Commissioner for Oaths or a Solicitor empowered to administer oaths



[illegible]



**NatWest**

## Statement

### BUSINESS CURRENT ACCOUNT

Account number: **06109314**

Sort code: **55-50-29**

BIC: **NWBKGB2L**

IBAN: **GB23 NWBK 5550 2906 1093 14**

CHAWLEIGH PARISH COUNCIL

#### Your current details

CHAWLEIGH PARISH COUNCIL  
23 FOUR WAYS DRIVE  
CHULMLEIGH  
DEVON  
EX18 7AZ

Date	Type	Description	Paid in	Paid out	Balance
28 Apr 2023	MOBILE/ONLINE TRANSACTION	MARIA HILL , INV 270423 , VIA ONLINE - PYMT , FP 28/04/23 10 , 34133238509664000N		£240.00	£30,005.55
28 Apr 2023	MOBILE/ONLINE TRANSACTION	A BRANCH ABOVE , INV-0003 , VIA ONLINE - PYMT , FP 28/04/23 10 , 01133023481359000N		£216.00	£29,789.55

#### Dispute resolution for agreed overdrafts or overdrawn accounts

If you have a problem with your agreement, please try to resolve it with us in the first instance. If you are not happy with the way in which we handled your complaint or the result, you may be able to complain to the Financial Ombudsman Service. If you do not take up your problem with us first you will not be entitled to complain to the Ombudsman. We can provide details of how to contact the Ombudsman.

#### Deposit Guarantee Scheme Information

Your eligible deposits with NatWest are protected by the Financial Services Compensation Scheme (FSCS). This means that all deposits with one or more of National Westminster Bank Plc, NatWest Premier, Ulster Bank and Mettle are covered under the same FSCS limit. An FSCS Information Sheet and list of exclusions will be provided to you on an annual basis. For further information about the compensation provided by the FSCS, refer to the website [www.FSCS.org.uk](http://www.FSCS.org.uk)

© National Westminster Bank plc, downloaded from the NatWest online statement service on 4 May 2023. Search 'statements' on [www.natwest.com](http://www.natwest.com) for more information.

National Westminster Bank plc, registered in England and Wales No. 929027. Registered Office: 250 Bishopsgate, London EC2M 4AA. We are authorised by the Prudential Regulation Authority and regulated by the Financial Conduct Authority and the Prudential Regulation Authority.





NatWest

## Statement

### BUSINESS CURRENT ACCOUNT

Account number: 06109314

Sort code: 55-50-29

BIC: NWBKGB2L

IBAN: GB23 NWBK 5550 2906 1093 14

CHAWLEIGH PARISH COUNCIL

#### Your current details

CHAWLEIGH PARISH COUNCIL  
23 FOUR WAYS DRIVE  
CHULMLEIGH  
DEVON  
EX18 7AZ

#### Period 31 Mar 2023 to 28 Apr 2023

Previous Balance	£23,049.76
Paid out	£1,931.55
Paid in	£8,671.34
New Balance	£29,789.55

Date	Type	Description	Paid in	Paid out	Balance
		BROUGHT FORWARD			£23,049.76
31 Mar 2023	STANDING ORDER	LILIAN JONES , SALARY , FP 31/03/23 30 , 48023228359942000N		£152.08	£22,897.68
11 Apr 2023	AUTOMATED CREDIT	MDDC CREDITORS , REF - 00009	£7,085.00		£29,982.68
11 Apr 2023	DEBIT CARD TRANSACTION	5548 09APR23 , 1 AND 1 IONOS LTD , GLOUCESTER GB		£2.40	£29,980.28
14 Apr 2023	DEBIT CARD TRANSACTION	5548 12APR23 , 1 AND 1 IONOS LTD , GLOUCESTER GB		£13.24	£29,967.04
17 Apr 2023	MOBILE/ONLINE TRANSACTION	D COCKRAM , CORONATION SUPP , VIA ONLINE - PYMT		£150.52	£29,816.52
17 Apr 2023	MOBILE/ONLINE TRANSACTION	PLAY INSPECTION , INV 69526 , VIA ONLINE - PYMTB		£115.20	£29,701.32
17 Apr 2023	MOBILE/ONLINE TRANSACTION	SLCC SUBS , CHAWLEIGH PC , VIA ONLINE - PYMTB, FP 17/04/23 10 , 34122257218259000N		£44.00	£29,657.32
17 Apr 2023	MOBILE/ONLINE TRANSACTION	DALC SUBS , CHAWLEIGHPC 4570 , VIA ONLINE - PYMTB, FP 17/04/23 10 , 49122255333293000N		£183.25	£29,474.07
17 Apr 2023	MOBILE/ONLINE TRANSACTION	STEPHEN GODLEY , CHAWLEIGH PC , VIA ONLINE - PYMT , FP 17/04/23 10 , 64123638189079000N		£398.74	£29,075.33
20 Apr 2023	MOBILE/ONLINE TRANSACTION	ROB MARTIN , SALARY APR 23 , VIA ONLINE - PYMTB, FP 20/04/23 40 , 21023138354160000N		£332.92	£28,742.41
20 Apr 2023	MOBILE/ONLINE TRANSACTION	TAX DEDUCTION , 120PS00612467 , VIA ONLINE - PYMTB, FP 20/04/23 40 , 27023138363429000N		£83.20	£28,659.21
28 Apr 2023	AUTOMATED CREDIT	HMRC VTR , XJV126000103078	£1,586.34		£30,245.55

© National Westminster Bank plc, downloaded from the NatWest online statement service on 4 May 2023. Search 'statements' on www.natwest.com for more information.

National Westminster Bank plc, registered in England and Wales No. 929027. Registered Office: 250 Bishopsgate, London EC2M 4AA. We are authorised by the Prudential Regulation Authority and regulated by the Financial Conduct Authority and the Prudential Regulation Authority.

2324 - 02761



NatWest

## Statement

### BUSINESS CURRENT ACCOUNT

Account number: 61058599

Sort code: 55-50-29

BIC: NWBKGB2L

IBAN: GB42 NWBK 5550 2961 0585 99

CHAWLEIGH PARISH COUNCIL

#### Your current details

CHAWLEIGH PARISH COUNCIL  
23 FOUR WAYS DRIVE  
CHULMLEIGH  
DEVON  
EX18 7AZ

Period 31 Mar 2023 to 28 Apr 2023

Previous Balance	£10,560.95
Paid out	£0.00
Paid in	£170.76
New Balance	£10,731.71

Date	Type	Description	Paid in	Paid out	Balance
		BROUGHT FORWARD			£10,560.95
6 Apr 2023	AUTOMATED CREDIT	CHAWLEIGH VILLAGE.. JANE HALL (RENT) , FP 06/04/23 0259 , 500000001110155683	£42.69		£10,603.64
13 Apr 2023	AUTOMATED CREDIT	CHAWLEIGH VILLAGE.. JANE HALL (RENT) , FP 13/04/23 0212 , 300000001116925790	£42.69		£10,646.33
20 Apr 2023	AUTOMATED CREDIT	CHAWLEIGH VILLAGE.. JANE HALL (RENT) , FP 20/04/23 0222 , 100000001114134020	£42.69		£10,689.02
27 Apr 2023	AUTOMATED CREDIT	CHAWLEIGH VILLAGE.. JANE HALL (RENT) , FP 27/04/23 0226 , 200000001117274272	£42.69		£10,731.71

#### Dispute resolution for agreed overdrafts or overdrawn accounts

If you have a problem with your agreement, please try to resolve it with us in the first instance. If you are not happy with the way in which we handled your complaint or the result, you may be able to complain to the Financial Ombudsman Service. If you do not take up your problem with us first you will not be entitled to complain to the Ombudsman. We can provide details of how to contact the Ombudsman.

#### Deposit Guarantee Scheme Information

Your eligible deposits with NatWest are protected by the Financial Services Compensation Scheme (FSCS). This means that all deposits with one or more of National Westminster Bank Plc, NatWest Premier, Ulster Bank and Mettle are covered under the same FSCS limit. An FSCS Information Sheet and list of exclusions will be provided to you on an annual basis. For further information about the compensation provided by the FSCS, refer to the website [www.FSCS.org.uk](http://www.FSCS.org.uk)

© National Westminster Bank plc, downloaded from the NatWest online statement service on 4 May 2023. Search 'statements' on [www.natwest.com](http://www.natwest.com) for more information.

National Westminster Bank plc, registered in England and Wales No. 929027. Registered Office: 250 Bishopsgate, London EC2M 4AA. We are authorised by the Prudential Regulation Authority and regulated by the Financial Conduct Authority and the Prudential Regulation Authority.





NatWest

## Statement

### BUSINESS RESERVE ACCOUNT

Account number: **61032069**

Sort code: **55-50-29**

BIC: **NWBKGB2L**

IBAN: **GB07 NWBK 5550 2961 0320 69**

CHAWLEIGH PARISH COUNCIL

#### Your current details

CHAWLEIGH PARISH COUNCIL  
23 FOUR WAYS DRIVE  
CHULMLEIGH  
DEVON  
EX18 7AZ

Period 31 Mar 2023 to 28 Apr 2023

Previous Balance £4,042.18

Paid out £0.00

Paid in £6.59

New Balance £4,048.77

Date	Type	Description	Paid in	Paid out	Balance
		BROUGHT FORWARD			£4,042.18
31 Mar 2023	INTEREST	31MAR GRS 61032069	£3.43		£4,045.61
28 Apr 2023	INTEREST	28APR GRS 61032069	£3.16		£4,048.77

#### Your interest rate for BUSINESS RESERVE ACCOUNT

Your interest rate is **1.05% gross, 1.06% AER**

This is based on your balance from the closing date of this statement period.

For more information on your product or any conditions that apply, please go to [natwest.com/savings-rates](https://natwest.com/savings-rates)

#### Dispute resolution for agreed overdrafts or overdrawn accounts

If you have a problem with your agreement, please try to resolve it with us in the first instance. If you are not happy with the way in which we handled your complaint or the result, you may be able to complain to the Financial Ombudsman Service. If you do not take up your problem with us first you will not be entitled to complain to the Ombudsman. We can provide details of how to contact the Ombudsman.

#### Deposit Guarantee Scheme Information

Your eligible deposits with NatWest are protected by the Financial Services Compensation Scheme (FSCS). This means that all deposits with one or more of National Westminster Bank Plc, NatWest Premier, Ulster Bank and Mettle are covered under the same FSCS limit. An FSCS Information Sheet and list of exclusions will be provided to you on an annual basis. For further information about the compensation provided by the FSCS, refer to the website [www.FSCS.org.uk](https://www.FSCS.org.uk)

© National Westminster Bank plc, downloaded from the NatWest online statement service on 4 May 2023. Search 'statements' on [www.natwest.com](https://www.natwest.com) for more information.

National Westminster Bank plc, registered in England and Wales No. 929027. Registered Office: 250 Bishopsgate, London EC2M 4AA. We are authorised by the Prudential Regulation Authority and regulated by the Financial Conduct Authority and the Prudential Regulation Authority.

## CHAWLEIGH PARISH COUNCIL

## RECEIPTS AND PAYMENTS ACCOUNT MONITOR

28th April 2023

2022/2023 Actual £		2023/2024 Budget £	2023/2024 to date £	% of Budget £
<b>RECEIPTS</b>				
2,220	Shop Rent	2,220	170.76	8
13,567	Precept	14,170	7,085.00	50
18	Interest	10	3.16	32
5,524	Grants & Other Donations	-	-	-
948	Defibrillator Donations	-	-	-
1,743	VAT	-	1,586.34	-
-	Section 106 Income	-	-	-
<b>24,019</b>	<b>TOTAL Receipts</b>	<b>16,400</b>	<b>8,845.26</b>	<b>54</b>
<b>PAYMENTS</b>				
<b>Administration</b>				
-	External Audit	210	-	-
183	Internal Audit	240	-	-
35	ICO	35	-	-
-	Email/Website	-	-	-
690	Insurance	800	-	-
-	Elections	2,000	-	-
230	IT&C	400	15.64	4
-	Printing	-	-	-
-	Office Consumables	100	46.45	46
-	Postage	50	-	-
33	Refreshments	50	-	-
270	Venue Hire/Zoom	350	-	-
<b>Clerk &amp; Councillors</b>				
4,993	Clerk's Salary	5,300	416.12	8
-	NI	-	-	-
-	Locum Clerk	-	-	-
100	Clerk's Expenses	150	-	-
-	Councillor Expenses	-	-	-
-	Councillor Allowances	-	-	-
-	Training & Development	300	-	-
<b>Subscriptions</b>				
133	DALC/NALC	160	161.00	101
51	SLCC	60	44.00	73
-	The Dart	-	-	-
<b>Public Toilets</b>				
1,825	Cleaner	2,130	-	-



## CHAWLEIGH PARISH COUNCIL

## RECEIPTS AND PAYMENTS ACCOUNT MONITOR

28th April 2023

2022/2023 Actual £		2023/2024 Budget £	2023/2024 to date £	% of Budget £
24	Consumables	200	-	-
-	Maintenance	200	-	-
	<b>Village Shop</b>			
122	Shop Maintenance	200	-	-
-	Storage Facility	-	-	-
		-		-
	<b>Playing Field</b>			
-	Annual Inspection	110	96.00	87
-	Grass Cutting	900	180.00	20
-	DAA Light Maintenance	100	-	-
40	General Maintenance	-	-	-
121	Picnic Benches	-	-	-
2,800	Play Equipment	-	-	-
-	Goalpost	-	285.84	-
	<b>Telephone Kiosk</b>			
-	Maintenance	-	-	-
	<b>Community Storage</b>			
820	Solicitors Fees	750	-	-
	<b>Maintenance</b>			
230	Council Asset Inspection	-	-	-
513	Verge Cutting	1,100	-	-
-	Landscaping	-	-	-
100	Weed Spraying	110	-	-
-	Highway Improvements	-	-	-
-	Noticeboard	-	-	-
-	Tree Surgery	3,000	-	-
798	PROW Improvements	-	-	-
2,888	Defibrillator	-	-	-
	<b>Events</b>			
1,625	QE2 Platinum Jubilee	-	-	-
-	Coronation Celebration	1,000	380.48	38
	<b>Grants &amp; Donations</b>			
-	Parish Grant	-	-	-
300	Churchyard Grant	300	-	-
208	Hot Lunch Venue	300	-	-
-	CCT	-	-	-
-	Hall Refurbishment	-	-	-
25	Poppy Appeal (S137)	25	-	-
-	General Donations (S137)	500	-	-

## CHAWLEIGH PARISH COUNCIL

## RECEIPTS AND PAYMENTS ACCOUNT MONITOR

28th April 2023

2022/2023 Actual £		2023/2024 Budget £	2023/2024 to date £	% of Budget £
-	Warm Room	500	-	-
2,111	VAT	-	153.94	
<b>21,266</b>	<b>TOTAL Payments</b>	<b>21,630</b>	<b>1,779.47</b>	
<b>(2,753)</b>	<b>Net Payments/(Receipts)</b>	<b>5,230</b>	<b>(7,065.79)</b>	
(34,751)	Balance b/f	(37,504)	(37,504.24)	
(2,753)	Net Payments/(Receipts)	5,230	(7,065.79)	
(37,504)	Current Balance	(27,346)	(44,570.03)	