



To All Credition Town Councillors

You are hereby summoned to attend a **Full Council**, which will be held on **Tuesday, June 25, 2024, at 19:00 - 20:00, at Old Landscore School.**

This meeting may be livestreamed via Facebook in order to allow Members of the Public to watch the meeting.

The purpose of the meeting is to transact the following business.

**Rachel Avery FSLCC**

**Town Clerk**

**Thursday, 20 June 2024**

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Please note that:

- Members of the Press & Public are invited to attend under the Public Bodies (Admission to Meetings) Act 1960. Members of the public will be given the opportunity to address councillors in attendance as part of the agenda.
- Under the Openness of Local Government Bodies Regulations 2014, any members of the public or press are allowed to take photographs, film and audio record the proceedings and report on all public sections of the meeting.
- Under the Local Government Act (LGA) 1972 Sch 12 10(2)(b), Credition Town Council is unable to make any decision on matters not listed within the agenda.
- Credition Town Council will always attempt to record and livestream meetings to Credition Town Council's social media platforms.

## **AGENDA**

### **2024/026 - Welcome and Introduction**

Opening of meeting by the Chair and member introductions

### **2024/027 - Public Question Time**

To receive questions from members of the public relevant to the work of the council (a maximum of 30 minutes is allowed for this item; verbal questions should not exceed 3 minutes)

### **2024/028 - Apologies**

To receive and accept Town Councillor apologies (apologies should be made to the Town Clerk)

### **2024/029 - Declarations of Interest and Requests for Dispensations**

To receive declarations of personal interest and disclosable pecuniary interests (DPI's) in respect of items on this agenda.

To consider any dispensation requests (requests should be made to the Town Clerk prior to the meeting)

### **2024/030 - Order of Business**

At the discretion of the Chair, to adjust, as necessary, the order of agenda items to accommodate visiting members, officers or members of the public

### **2024/031 - Chair's and Clerk's Announcements**

To receive any announcements which the Chair and Town Clerk may wish to make (for information only)

### **2024/032 - Town Council Minutes**

To approve and sign the minutes of the meeting held on **Tuesday 21 May 2024**, as a correct record (minutes will be issued with the agenda)

### **2024/033 - 2023/24 Accounts**

**2024/033.1 - To receive and note the contents and recommendations within the internal audit report from the Council's Internal Auditor for the financial year 2023/24**

**2024/033.2 - To receive and approve the Council's accounts for the financial year 2023/24**

**2024/033.3 - To consider, approve and sign the Annual Governance Statement 2023/24 (Section One of the Annual Return 2023/24)**

**2024/033.4 - To consider, approve and sign the Annual Accounting Statements 2023/24 (Section Two of the Annual Return 2023/24)**

### **2024/034 - Standing Orders**

To review and adopt the Standing Orders

**2024/035 - Financial Regulations**

To review and adopt the Financial Regulations

**2024/036 - Committee Terms of Reference**

To approve the Committee Terms of Reference

**2024/037 - Grant application**

To consider a grant application from Bang Bang Boxing

**2024/038 - Virement**

To consider a virement of £5000 from General Reserves to a new budget heading 'Civic Functions'

**2024/039 - Flag Project**

To consider a request from Crediton Heart Project to pay £252.50 + VAT for damage caused by flag and bracket

**2024/040 - Crediton Cluster**

To receive the report regarding the Crediton Cluster Group and to approve representatives

**2024/041 - Date of next meeting**

To note that the date of the next meeting will be **Tuesday 16 July 2024**

**2024/042 - Part II**

To resolve that under section 1(2) of the Public Bodies (Admission to Meetings) Act 1960, the public and press be excluded from the meeting for the following items as it involves the likely disclosure of sensitive and confidential information

**2024/043 - Council Offices**

To receive the report and consider the recommendations therein

**2024/044 - Reports Pack****Attachments – for internal use only**

[2024-05-21 - Annual Meeting of the Town Council - Minutes.pdf](#)

[Crediton TC Final update report 2023-24.pdf](#)

[AGAR 2024-24 signed.pdf](#)

[Balance Sheet as at 31.3.2024.PDF](#)

[Bank account balances as at 31.3.2024.PDF](#)

[Bank statements as at 31.3.2024.pdf](#)

[Earmarked Reserves 31.3.2024.PDF](#)

[Reserves Reconciliation 31.3.2024.PDF](#)

[Summary Income Expenditure by Budget Heading 31.3.2024.PDF](#)

[AGAR 2023-24.pdf](#)

[Proposed SOs.docx](#)

[NALC-model-financial-regulations-May-2024 PROPOSED.docx](#)

[Terms of Reference 2024.25 proposed.docx](#)

[Crediton Cluster.docx](#)

[2024\\_02\\_21\\_Central Devon Cluster\\_ToR\\_v2.docx](#)



**Minutes of the Annual Meeting of the Town Council of the Democratic Services held on Tuesday, May 21, 2024 at 19:00 in the Old Lansdown School, EX17 3LP.**

**Present:** Cllrs Liz Brookes-Hocking, Guy Cochran, Joyce Harris, Frank Letch, Giles Fawssett, Georgina Stone, Rachel Backhouse, John Downes, Jim Cairney, Paul Perriman, Natalia Letch, Steve Huxtable

**In Attendance:** Two members of the public

**Minute Taker:** Rachel Avery, Town Clerk

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## MINUTES

### 2024/001 ELECTION OF CHAIR/MAYOR FOR 2024/25

#### 2024/001.1 RETIRING CHAIR/MAYOR WILL MAKE A SHORT SPEECH

The retiring Chair/Mayor made a short speech, expressing gratitude for the support received during their tenure.

#### 2024/001.2 TO SEEK NOMINATIONS AND ELECT THE CHAIR/MAYOR FOR THE ENSUING YEAR

Nominations were sought for the position of Chair/Mayor for the ensuing year. Two candidates, were put forward. Cllr Cochran was proposed by Cllr F Letch and Cllr Huxtable was proposed by Cllr Backhouse. After a vote, Guy Cochran was elected as the new Chair/Mayor. (Votes for Cllr Cochran received from Cllrs Cochran, F Letch, Downes, Perriman, Stone, N Letch and Cairney).

**Decision:** Cllr Cochran was elected as the new Chair/Mayor.

#### 2024/001.3 NEW CHAIR/MAYOR TO SIGN THE DECLARATION OF ACCEPTANCE OF OFFICE

Following his election, the new Chair/Mayor signed the Declaration of Acceptance of Office.

### 2024/002 ELECTION OF DEPUTY CHAIR/DEPUTY MAYOR FOR 2024/25

#### 2024/002.1 CHAIR/MAYOR WILL SEEK NOMINATIONS AND ELECT THE DEPUTY CHAIR/DEPUTY MAYOR FOR THE ENSUING YEAR

The Chair/Mayor sought nominations for the Deputy Chair/Deputy Mayor for the ensuing year. Cllr Huxtable was proposed by Cllr Cairney. As there were no further nominations, a vote was held, and Cllr Huxtable was elected.

**Decision:** Cllr Huxtable was elected as the Deputy Chair/Deputy Mayor.

#### 2024/002.2 NEW DEPUTY CHAIR/DEPUTY MAYOR TO SIGN THE DECLARATION OF ACCEPTANCE OF OFFICE



Following his election, the new Deputy Chair/Deputy Mayor signed the Declaration of Acceptance of Office.

**2024/003 PUBLIC QUESTION TIME**

Questions were raised by two members of the public. The questions and full responses would be provided on the town council's website in due course.

**2024/004 APOLOGIES**

There were no apologies.

**2024/005 DECLARATIONS OF INTEREST AND REQUESTS FOR DISPENSATIONS**

**2024/005.1 TO RECEIVE DECLARATIONS OF PERSONAL INTEREST AND DISCLOSABLE PECUNIARY INTERESTS (DPI'S) IN RESPECT OF ITEMS ON THIS AGENDA**

There were no declarations of interest.

**2024/005.2 TO CONSIDER ANY DISPENSATION REQUESTS (REQUESTS SHOULD BE MADE TO THE TOWN CLERK PRIOR TO THE MEETING)**

There were no dispensation requests.

**2024/006 ORDER OF BUSINESS**

There was no requirement to change the order of business.

**2024/007 CHAIR'S AND CLERK'S ANNOUNCEMENTS**

There were no announcements.

**2024/008 TOWN COUNCIL MINUTES**

The minutes of the previous meetings held on March 19, 2024, and April 23, 2024, were presented for approval.

**Decision:** The minutes of the meeting held on March 19, 2024 were approved. (Proposed by Cllr F Letch).

**Decision:** The minutes of the meeting held on April 23, 2024 were approved. (Proposed by Cllr Harris).

**2024/009 TOWN COUNCIL COMMITTEES AND SUB-COMMITTEES MINUTES**

The minutes of committee and sub-committee meetings were presented for ratification.

**Decision:** The minutes of the Community and Environment Committee on January 23, 2024, were ratified. (Proposed by Cllr Cochran)

**Decision:** The minutes of the Planning and Town Strategy Committee on March 5, 2024, were ratified. (Proposed by Cllr Brookes-Hocking)

**Decision:** The minutes of the Council Affairs and Finance Committee on March 12, 2024, were ratified. (Proposed by Cllr Huxtable)

**Decision:** The minutes of the Planning and Town Strategy Committee on April 2, 2024, were ratified. (Proposed by Cllr Brookes-Hocking)

**Decision:** The minutes of the Council Affairs and Finance Committee on April 16, 2024, were ratified. (Proposed by Cllr Huxtable)

**2024/010 TOWN COUNCIL COMMITTEES AND SUB-COMMITTEES**

## **2024/010.1 TO RECEIVE THE REPORT REGARDING THE COMMITTEE STRUCTURE AND APPROVE ANY RECOMMENDATIONS THEREIN**

The report regarding the committee structure was discussed, and recommendations were made. The proposed changes to the committee structure were aimed at achieving smoother functioning of the council. Some committees were disbanded, and their responsibilities were delegated to other committees. It was clarified that decisions requiring committee approval regarding allotments would still be brought to the committee. It was suggested that the emergency committee be disbanded and its responsibilities be included in the scheme of delegation. The proposed changes to the committee structure were approved. It was requested that [CUT!] be added to the delegated responsibility of the Planning and Town Strategy Committee.

**Decision:** The proposed changes to the committee structure were approved, subject to amendment and further approval by Full Council.

**Task:** The proposed changes to the committee structure should be implemented, with the reviewed Terms of Reference being approved at the next Full Council meeting.

## **2024/010.2 TO CONSIDER AND APPROVE NOMINATIONS FOR THE COMMITTEES AND SUB-COMMITTEES APPROVED AT ITEM 2024/010.1**

**Decision:** The following councillors were elected as follows:

Planning and Town Strategy: Cllrs Huxtable, Cochran, Fawssett, Brookes-Hocking, Perriman, Harris, N Letch and Cairney with Cllr Downes acting as a substitute. (Proposed by Cllr F Letch)

Oversight: Cllrs Huxtable, Cochran, F Letch, Fawssett, Cairney, Brookes-Hocking, Harris, Backhouse with Cllr Downes acting as a substitute. (Proposed by Cllr N Letch)

Grants Sub-Committee: Cllrs Huxtable, Fawssett, Cairney, Brookes-Hocking, Harris). (Proposed by Cllr Harris)

Parish Paths Sub-Committee: Cllrs Fawssett, Brookes-Hocking, Huxtable, Huxtable and Cochran. (Proposed by Cllr Cairney)

Youth Delivery Sub-Committee: Cllrs Brookes-Hocking, Fawssett, F Letch and Backhouse. (Proposed by Cllr Cairney)

## **2024/011 REPRESENTATIVES ON OUTSIDE BODIES**

**Decision:** The representatives were approved as follows:

Hayward's Educational Foundation – Cllr Cairney (Proposed by Cllr Downes)

Crediton United Charities – Cllr Harris (Proposed by F Letch)

Devon Association of Local Councils – Cllr Brookes-Hocking (Proposed by Cllr F Letch)

Crediton Twinning Association – Cllr Huxtable (Proposed by Cllr F Letch)

Boniface Link Association – Cllr Harris (Proposed by Cllr F Letch)

Friends of Crediton Station – Cllr Perriman (Proposed by Cllr Cochran)

Sustainable Crediton – Cllr Backhouse (Proposed by Cllr Cochran)

Boniface Trail Association - Cllr Fawssett (Proposed by Cllr Cairney)

Crediton Chamber of Commerce, - Cllr Cochran (Proposed by Cllr Downes)

Okehampton Rail Forum – Cllr Perriman (Proposed by Cllr Downes)

League of Friends of Crediton Hospital – Cllr N Letch (Proposed by Cllr F Letch)

Age Concern Trustee – Cllr Cairney (Proposed by Cllr Brookes-Hocking)

**Task:** The Town Clerk would advise organisations of the representatives nominated.

## **2024/012 PUBLIC QUESTION TIME**

### **2024/012.1 TO RECEIVE THE REPORT REGARDING PUBLIC QUESTION TIME AND TO APPROVE ANY RECOMMENDATIONS THEREIN**

A report was presented regarding Public Question Time, and recommendations were approved. The aim was to increase public participation during meetings by allowing them to contribute to the discussion rather than just asking questions. Changes to the Standing Orders were proposed to encourage public engagement and remove the need to suspend and reinstate the orders during the meeting. Members discussed the importance of respectful and constructive contributions from the public. Concerns were raised about disruptive behaviour and the need to maintain a respectful environment. The proposal was made to have a designated period of up to 30 minutes for public questions related to the business of the council. The debate about the inclusion of Public Question Time on the agenda continued, with some members suggesting it may not be necessary if public engagement is encouraged throughout the meeting. The importance of considering the reasons for public frustration and the need for self-reflection by the council members was emphasized.

**Decision:** The recommendations regarding Public Question Time were approved, with Standing Orders being amended to reflect the changes for approval at the next meeting.

## **2024/013 SCHEME OF DELEGATION**

**Decision:** The Scheme of Delegation was adopted. (Proposed by Cllr Brookes-Hocking)

## **2024/014 GOVERNING DOCUMENTS REVIEW**

It was **noted** that the Standing Orders and Financial Regulations would be adopted at the next Full Council meeting.

## **2024/015 ASSET REGISTER**

The Asset Register as of March 31, 2024, was presented for approval. It was **noted** that the equipment purchased after March 31, 2024, would be included in the next asset register.

**Decision:** The Asset Register as of March 31, 2024, was approved.

**Task:** The equipment purchased after March 31, 2024, should be included in the next asset register.

## **2024/016 GOVERNANCE AND MANAGEMENT RISK REGISTER**

The Governance and Management Risk Register was presented for approval. The register was approved.

**Decision:** The Governance and Management Risk Register was approved.

**2024/017 INSURANCE 2024/25**

The renewal documents for insurance in the year 2024/25 were **noted**.

**Decision:** The renewal documents for insurance in the year 2024/25 were noted.

**2024/018 ANNUAL ACCOUNTS 2023/24**

A date for a Full Council meeting to receive the documents relating to the Annual Accounts was discussed and agreed upon. The meeting should take place before June 30, 2024, to approve and sign the Annual Governance Accounting Statement.

**Decision:** A Full Council meeting will be held on June 25, 2024, to approve and sign the Annual Governance Accounting Statement.

**2024/019 JUNE EVENTS**

**2024/020 CREDITON MASTERPLAN**

The report regarding the Crediton Masterplan was received. Specific concerns were raised about the need for regeneration and the accuracy of statements regarding the Neighbourhood Plan. Issues related to pedestrian safety, missing pavements, and traffic flow were also highlighted. It was agreed to arrange a meeting with cabinet member Cllr Steve Keeble and the head of the economy team to discuss these points further.

**Decision:** The proposed comments regarding the Crediton Masterplan were approved to be submitted to MDDC. (Proposed by Cllr Brookes-Hocking)

**Task:** Arrange a meeting with the cabinet member for Regeneration Scheme Keyboard and the head of the economy team to discuss concerns and proposed comments regarding the Crediton Masterplan.

**2024/021 DATE OF NEXT MEETING**

**Decision:** The date of the next meeting was confirmed as Tuesday, July 16, 2024.

**2024/022 PART II**

**2024/023 VEXATIOUS COMPLAINANT**

**Decision:** It was resolved to approve the recommendations within the report. (Proposed by Cllr Huxtable)

**2024/024 COUNCIL OFFICES**

The verbal report from the Town Clerk was received.

**2024/025 REPORTS PACK**

Signed .....

Dated.....

## **Crediton Town Council**

*Internal Audit Report (Final update) 2023-24*

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*Stuart J Pollard*

*Director  
Auditing Solutions Ltd*

## **Background and Scope**

Statute requires all town and parish councils to arrange for an independent Internal Audit (IA) examination of their accounting records and systems of internal control and for the conclusions to be reported each year in the Annual Governance and Accountability Return (AGAR). The following report provides detail of the areas examined during our two visits to the Council for 2023-24, which took place on site on 15<sup>th</sup> September 2023 and 10<sup>th</sup> June 2024 together with work undertaken at our offices in advance of and subsequent to those visits.

## **Internal Audit Approach**

In conducting our review for 2023-24, we have again had regard to the materiality of transactions and their susceptibility to potential misrecording or misrepresentation in the year-end Statement of Accounts / AGAR. Our programme of cover, as applied to all clients, is designed to afford appropriate assurance that the Council's financial systems are robust and operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the IA Certificate in the Council's AGAR, which requires independent assurance over several control objectives.

## **Overall Conclusion**

We again thank the Clerk and her staff for the very clear way the records are maintained and for the assistance provided during the year. We are pleased to record that no significant issues arise, although we identified one or two areas at our interim review where we considered that action was required to protect the Council's resources: one has been actioned appropriately, whilst the other remains to be actioned and is, consequently, reiterated in this final update report.

Based on the satisfactory conclusions drawn from this year's review programme, we have duly signed off the IA Certificate in the year's AGAR assigning positive assurances in each relevant area.

We take this opportunity to remind the Clerk of the requirements of the guidance notes in the preface to the year's AGAR in relation to the documentation that should be displayed on the Council's website, together with the need to ensure compliance with the timing requirements for publication of the Notice of Public Rights to examine the Council's documentation for the financial year.

# Detailed Report

## Maintenance of Accounting Records & Bank Reconciliations

The Clerk uses the Rialtas Omega accounting software to maintain the Council's accounting records with the main financial transactions conducted through the Co-op Bank account, with further surplus funds deposited in the Cambridge and Counties and Nationwide Building Societies, together with the United Trust and Hampshire Trust Banks and the CCLA Public Sector Deposit Fund (PSDF). Our objective in this area of review is to ensure that the accounting records are being maintained accurately and currently and that no anomalous entries appear in cashbooks or financial ledgers. We have consequently: -

- Verified the accurate roll forward of the 2022-23 closing year-end balances into the Omega accounts for 2023-24;
- Checked detail in the Omega cashbooks, examining transactions in the Co-op account for four months in the year (April, August & December 2023, plus March 2024) by reference to the supporting bank statements;
- Noted that only limited transactions have occurred on the other accounts with full detail of those transactions agreed to the supporting bank statements;
- Checked and agreed detail on the combined account bank reconciliations prepared at 31<sup>st</sup> August 2023 and March 2024; and
- Ensured the accurate disclosure of the combined year-end cash and bank balances in the year's AGAR at Section 2, Box 8.

### Conclusions

*We are pleased to record that no issues of concern have arisen from the work undertaken in this review area.*

## Review of Corporate Governance

Our objective here is to ensure that the Council has a robust regulatory framework in place; that Council and Committee meetings are conducted in accordance with the adopted Standing Orders (SOs) and that, as far as we may reasonably ascertain as we do not attend meetings, no actions of a potentially unlawful nature have been or are being considered for implementation.

We are pleased to note that formal SOs and Financial Regulations (FRs) are in place, with both reviewed and re-adopted in May 2023: they remain in line with the latest NALC model documents and have been updated to reflect the relatively recently clarified value for tenders to be published on the Government's Contract Finder Website (i.e. £25,000 plus VAT).

We also again note the existence of a range of Policies and Procedures, including a Statement of Internal Control, all of which are reviewed, updated (where appropriate), and re-adopted annually by the Council.

We have examined the minutes of Council and non-planning related Committee meetings for the financial year and to date in 2024-25, as available on the Council's web site, to ensure that no issues or decisions have been taken that may result in ultra vires expenditure or adversely affect

the Council's medium or long-term financial stability: we are pleased to record that no such issues have been identified this year.

We note that the external auditors completed their review of the 2022-23 AGAR and signed-off their certificate accordingly with adverse comments in relation to the non-inclusion of an element of bank interest received prior to 31<sup>st</sup> March 2023 in the year's AGAR affecting the values recorded at Boxes 3, 7 & 8. Consequently, those revised values for 2022-23, as advised by the external auditors will need to be recorded on the 2023-24 AGAR as "amended". We have discussed detail with the Clerk and agreed this approach with a manuscript adjustment being required on the AGAR value as recorded in the Omega year-end closed down values at Boxes 1 & 3.

We are also pleased to note that the Notice of Public Rights for 2022-23 has been prepared and posted on the Council's website in accordance with the requirements of the Accounts & Audit Regulations 2015.

### **Conclusions**

*We are pleased to report that no residual issues arise in this area warranting formal comment or recommendation. We will continue to review minutes and the Council's approach to governance issues at future visits reporting our conclusions accordingly.*

## **Review of Expenditure**

Our aim here is to ensure that: -

- Council resources are released in accordance with the Council's approved procedures and budgets;
- Appropriate documentation supports payments, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- All discounts due on goods and services supplied are identified and appropriate action taken to secure the discount;
- The correct expense codes have been applied to invoices when processed; and
- VAT has been appropriately identified and coded to the control account for periodic recovery.

We note the virtually exclusive use of BACS facilities for processing payments and have reviewed the Council's operative control procedures noting that members are again reviewing and initialling the certification stamp affixed to each invoice thereby evidencing their review of the documents and indicating their approval for payment.

To ensure compliance with the above criteria, we have selected and reviewed a sample of 57 payments including all those individually in excess of £1,500, together with every 25<sup>th</sup> payment shown in the Omega accounts processed and paid in the financial year. Our selected sample totals £102,965 equating to 46% of all non-pay related payments processed in the year.

In reviewing the above sample of payments, we noted the inclusion of VAT on an invoice from Southwest Water and discussed this with officers during our visit: they contacted the water company who agreed that VAT should not have been applied and that it would be excluded from



future invoices. As the VAT has already been reclaimed from HMRC, no further action is deemed necessary in relation to previous payments.

VAT reclaims are submitted to HMRC for repayment quarterly: we have reviewed the reclaim prepared and submitted for the 2022-23 year-end and those in 2023-24 agreeing detail to the underlying Omega control account.

### ***Conclusions***

***We are pleased to record that no concerns have been identified from our examination of the processing of payments and release of funds this year.***

## **Assessment and Management of Risk**

Our aim here is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage those risks to minimise the opportunity for their coming to fruition.

We have examined the Council's insurance policy for 2023-24 with Zurich noting that Employer's and Public Liability cover are in place at £10 million and £15 million respectively, together with Fidelity Guarantee (FG) cover at £500,000, all of which we consider appropriate for the Council's present needs, although with a current combined year-end bank account balance of almost £635,000, we suggest that the Council should consider increasing the FG cover to a higher value. The former Audit Commission used to recommend that this cover be set at the year-end combined cash at bank balance plus a half-year's precept, that being the potential maximum at risk at any point in time. This would indicate that the Council's FG cover should be set at closer to £900,000.

We are pleased to note that the Council has reviewed and re-adopted a formal risk register at the May 2023 meeting and have reviewed the document, which we consider remains appropriate for the Council's present requirements.

### ***Conclusions and recommendation***

***We are pleased to record that no significant matters have been identified in this area other than in relation to the insured level of Fidelity Guarantee cover, which is currently set at a value below the present combined bank account balances. We shall continue to monitor the Council's approach to risk management at future visits.***

*R1. The Council should consider increasing the current level of Fidelity Guarantee cover to ensure that, as a minimum, it equates to the combined bank account balances.*

## **Budgetary Control & Reserves**

Our objective here is to ensure that the Council has a robust procedure in place for identifying and approving its future budgetary requirements and the level of precept to be drawn down from Mid Devon District Council (MDDC): also, that an effective reporting and monitoring process is in place. We also aim to ensure that the Council retains appropriate funds in general and earmarked reserves to finance its ongoing spending plans and to cover any unplanned expenditure that might arise.

We are pleased to note that, following due deliberation, members approved the budget and precept for 2024-25 setting the latter at £491,499 at the January 2024 full Council meeting.

We have reviewed the Omega budget performance report at the financial year-end with no significant or unexplained variances noting that the year's income equated to 105% of the set budget with expenditure totalling 91%. Where any relatively large variances exist, we have examined the Omega detailed transaction report obtaining appropriate and satisfactory explanations for their existence.

Finally, in this area, we note that, of the year-end total fund balance of £626,510 (£539,319 at 31<sup>st</sup> March 2023), £232,654 (£237,694 t 31<sup>st</sup> March 2023) is earmarked for specific purposes leaving an increased General Reserve balance of £393,856 (£301,625 at the prior year-end). This equates to approximately nine months' revenue spending at the 2023-24 level and is considered appropriate to meet the Council's ongoing revenue spending plans.

### **Conclusions**

*We are pleased to record that no matters arise in this area warranting formal comment or recommendation this year.*

## **Review of Income**

Our objective in this area is to ensure that income due to the Council is identified and recovered within an appropriate period and is also banked promptly. The Council has a relatively limited range of income sources, primarily the annual precept, allotment rents, various events, youth club fees, miscellaneous grants and donations and bank interest.

We have examined the allotment spreadsheet record and underlying Omega nominal account transaction report where such income is recorded with no issues arising and all anticipated allotment rents duly received and accounted for during the financial year. We also noted previously that consideration was being given to the acquisition and implementation of the Rialtas allotment package with no action taken in that respect to date.

We have also reviewed income arising from youth club attendances noting that no formal record is maintained of attendees and the amounts due and paid for each attendance. Consequently, we have suggested to the Clerk that the existing attendance record be amended to provide for detail of the amount paid by attendees, or, if no payment is received at the time of attendance, a clear audit trail is put in place to help ensure that all attendance fees due to the Council are identifiable and appropriately cross-referenced to subsequently raised invoices.

### **Conclusions and recommendation**

*We are pleased to report that no significant issues have been identified in this review area, although as indicated above, we urge that a more formal record of attendances at the Youth Club is maintained with a clear audit trail put in place identifying the fees due from each attendee and its recovery wither by cash payment on attendance or subsequently raised invoice.*

R2. *More effective controls should be put in place to provide a clear audit trail of the Youth Club attendance fees due and their actual recovery wither by cash on the door or subsequently raised sales invoice.*

## Petty Cash Account

*The Council no longer operates a petty cash account.*

## Review of Staff Salaries

In examining the Council's payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the Employee Rights Act 1998 and the requirements of HMRC legislation as regards the deduction and payment over of income tax and NI contributions, together with the deduction and payment of pension deductions / Council employer's contributions to the LG Pension Fund.

To meet the above objective, we have: -

- Noted the continued outsourcing of payroll preparation to a local bureau;
- Checked and agreed detail of the gross salaries paid to staff members in August and November 2023 by reference to the approved annual salary rates, as advised by the Clerk: the November salaries have been checked at this final review as the national 2023-24 pay award was implemented that month, together with payment of arrears backdated to 1<sup>st</sup> April 2023; and
- Checked and agreed the accurate calculation of tax, NI and pension contributions for both months with only one issue identified at our interim review which has been actioned appropriately.

We are pleased to note that staff tax deductions are now being calculated appropriately based on each individual's gross salaries less their personal contribution to the LG Pension Fund scheme.

### *Conclusions*

*We are pleased to record that no residual issues arise in this area at the year-end warranting formal comment or recommendation.*

## Fixed Asset Registers

The Practitioner's Guide requires all Councils to maintain a register of its stock of assets. We are again pleased to note the existence of an appropriate register in spreadsheet format which has been updated to reflect the costs (net of VAT) of the new assets acquired during the year. We are pleased to record that the total asset value as recorded in the asset register has been accurately reported in the AGAR at Section 2, Box 9.

### *Conclusions*

*We are pleased to record that no issues arise in this area warranting formal comment or recommendation this year.*

## Investments and Loans

We aim in this area of our review process to ensure that the Council is taking appropriate action to ensure interest earning capabilities are maximised whilst safeguarding the Council's resources. As

indicated earlier in this report, we have previously noted the existence of accounts holding the Council's surplus funds and have verified the year's transactions to their supporting bank statements.

We also note that the Council has very recently reviewed and re-adopted its Investment Strategy following the financial year-end in May 2024 and consider that the document remains appropriate for the Council's present circumstances.

No loans are in existence either payable by or to the Council.

### ***Conclusions***

*No issues arise from our work in this review area this year.*

## **Statement of Accounts & AGAR**

We are required as part of the IA reporting process to provide assurance that the financial detail reported in Section 2 of the AGAR corresponds to the underlying financial and other records of the Council and that appropriate arrangements exist for the identification and reporting of any year-end debtors and creditors due to or payable by the Council.

The Omega software generates the year-end detailed Income and Expenditure accounts after assessment and posting of the value of any prepayments, creditors and accruals at the financial year-end in the accounts by journal.

Based on the satisfactory conclusions drawn from our review of the year's controls and transactions, we have duly signed off the IA Certificate in the year's AGAR assigning positive assurances in each relevant area.

### ***Conclusions***

*No issues arise in this area warranting formal comment or recommendation and we have duly signed-off the IA Certificate in the year's AGAR assigning positive assurances in each relevant area.*

Rec. No	Recommendation	Response
<b>Assessment and Management of Risk</b>		
R1	The Council should consider increasing the current level of Fidelity Guarantee cover to ensure that, as a minimum, it equates to the combined bank account balances.	
<b>Review of Income</b>		
R2	More effective controls should be put in place to provide a clear audit trail of the Youth Club attendance fees due and their actual recovery wither by cash on the door or subsequently raised sales invoice.	

# Annual Governance and Accountability Return 2023/24 Form 3

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

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

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2023/24

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
  - The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
  - **Sections 1 and 2** **must** be completed and approved by the authority.
  - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2024**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2024**. Reminder letters will incur a charge of £40 +VAT:
  - the Annual Governance and Accountability Return Sections 1 and 2, together with
  - a bank reconciliation as at 31 March 2024
  - an explanation of any significant year on year variances in the accounting statements
  - notification of the commencement date of the period for the exercise of public rights
  - Annual Internal Audit Report 2023/24

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

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

## Publication Requirements

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

Before 1 July 2024 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 2023/24**, approved and signed, page 4
- **Section 2 - Accounting Statements 2023/24**, approved and signed, page 5

Not later than 30 September 2024 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

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

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



## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2023/24

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide\** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2024.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide\**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2023) equals the balance brought forward in the current year (Box 1 of 2024).
- 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 2024**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', has an explanation been published?	✓	
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?	✓	
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at <b>31 March 2024</b> been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.	NA	

\**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)



# Annual Internal Audit Report 2023/24

Crediton Town Council

www.crediton.gov.uk

During the financial year ended 31 March 2024, 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 2023/24 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.			N/A
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).	✓		
<b>O. (For local councils only)</b> 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

15/09/2023

10/06/2024

Name of person who carried out the internal audit

S J Pollard for Auditing Solutions Ltd

Signature of person who carried out the internal audit



Date

10/06/2024

\*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 2023/24

We acknowledge as the members of:

CREDITON TOWN COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2024, that:

	Agreed		
	Yes	No*	
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>
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>
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>
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>
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>
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>
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>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A

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

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

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

www.crediton.gov.uk

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS



## Section 2 – Accounting Statements 2023/24 for

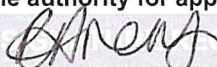
### Crediton Town Council

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	477,475	541,638	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	385,738	450,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	18,170 RESTATE(D)	35,887	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	168,884	193,109	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	170,861	208,272	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	541,638 RESTATE(D)	626,144	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	540,864 RESTATE(D)	633,867	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	274,896	315,060	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

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

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

 SIGNED

Date

21/06/2024

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED



## Section 3 – External Auditor’s Report and Certificate 2023/24

In respect of

Crediton Town Council

### 1 Respective responsibilities of the auditor and the authority

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

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

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

- summarises the accounting records for the year ended 31 March 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

### 2 External auditor’s limited assurance opinion 2023/24

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

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

### 3 External auditor certificate 2023/24

We certify/do not certify\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

\*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

## Balance Sheet as at 31st March 2024

31st March 2023

31st March 2024

## Current Assets

34	Debtors	308
3,109	VAT Control A/c	5,236
3,125	Prepayments	341
197,387	Co-Operative C/Account 9217	103,868
88,091	Cambridge & Counties 6951	93,726
85,000	Nationwide Account 7276	87,128
79,148	Hampshire Trust Bank 4426	0
88,918	United Trust Bank 6692	88,011
0	CCLA	261,135

544,813

639,751

544,813 Total Assets

639,751

## Current Liabilities

99	Creditors	5,371
5,394	Accruals	3,045
0	Receipts in Advance	5,191

5,494

13,607

539,319 Total Assets Less Current Liabilities

626,144

## Represented By

301,625	General Reserves	383,490
416	EMR - Citizen Badges	500
6,000	EMR - St.Furniture/Small Work	5,155
10,000	EMR - Economic Development	10,000
973	EMR - P3 Parish Paths	597
2,344	EMR - Floral Crediton	2,344
500	EMR - Town Clock	1,000
960	EMR - Upper Deck	960
5,950	EMR - Premises	5,950
0	EMR - CCTV	2,000
2,280	EMR - Boniface Statue	2,280
2,894	EMR - War Memorial	2,894
600	EMR - Band Stand	600
1,000	EMR - Mayors Chain	1,000
1,387	EMR - Allotments	1,387
3,749	EMR - Neighbourhood Planning	3,749
30,000	EMR - Localism Projects	30,000

03/06/2024

**Crediton Town Council**

09:40

**Balance Sheet as at 31st March 2024**

**31st March 2023**

**31st March 2024**

6,821	EMR - General Legal/Prof Fees	6,821
95,000	EMR - Council Building Fund	100,000
0	EMR - IT Equipment/Support	979
7,590	EMR - Staffing Costs	10,000
6,732	EMR - Newcombes Meadow Money	6,732
6,000	EMR - Tree Works	3,000
51	EMR - FP19 - Repairs	51
10,000	EMR - OLS Project	12,000
10,000	EMR - Christmas in Crediton	9,630
5,000	EMR - Grants	5,000
357	EMR - Civilian Flag Bearer	357
165	EMR - Salt Spreader	165
1,000	EMR - St Boniface/Devon Day	659
190	EMR - DCC Feasibility study	190
130	EMR - PP Wildlife Area	130
545	EMR - Defibrillator Project	0
332	EMR - Xmas Lights Ren/Repairs	40
9	EMR - Incredible Edibles TS	0
878	EMR - Allotment Access Project	878
260	EMR - Traffic & Urban Realm FS	0
800	EMR - Diversity Festival	750
2,290	EMR - P3 Tinpot Handrail	713
350	EMR - Tinpot Lane	350
5,000	EMR - Benches	4,652
142	EMR - Fingerpost	142
9,000	EMR - Project Initiation Fund	9,000
<b>539,319</b>		<b>626,144</b>

The above statement represents fairly the financial position of the authority as at 31st March 2024 and reflects its Income and Expenditure during the year.

Signed :  
Chairman \_\_\_\_\_ Date : \_\_\_\_\_

Signed :  
Responsible  
Financial  
Officer \_\_\_\_\_ Date : \_\_\_\_\_

---

**Crediton Town Council**

**Bank - Cash and Investment Reconciliation as at 31 March 2024**

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	<u>Account Description</u>	<u>Balance</u>
<u>Bank Statement Balances</u>		
1	31/03/2024 Co-Operative Current 15006951	103,867.54
2	31/03/2024 Cambridge & Counties 15006951	93,726.10
3	31/03/2024 Nationwide Account 90097276	87,127.56
5	31/03/2024 United Trust Bank	88,010.76
7	31/03/2024 CCLA	261,134.69
		<b>633,866.65</b>
<u>Receipts not on Bank Statement</u>		
0	31/03/2024 All Receipts Cleared	0.00
		<b>0.00</b>
<b>Closing Balance</b>		<b>633,866.65</b>
<u>All Cash &amp; Bank Accounts</u>		
1	Co-Operative C/Account 9217	103,867.54
2	Cambridge & Counties 6951	93,726.10
3	Nationwide Account 7276	87,127.56
5	United Trust Bank 6692	88,010.76
7	CCLA	261,134.69
	Other Cash & Bank Balances	0.00
	<b>Total Cash &amp; Bank Balances</b>	<b>633,866.65</b>

\*phone 03457 213 213



**MRS R AVERY**

Crediton Town Council  
8A North Street  
Crediton  
Devon  
EX17 2BT



021185 40400 B

*SJ Pollard for Auditing Solutions Ltd*  
*10/6/24*

## Community Directplus Account

Summary	Date	Description	Money out	Money in	Balance
Account title <b>CREDITON TOWN COUNCIL</b>	<b>28 MAR 24</b>	<b>OPENING BALANCE</b>			<b>103,767.54</b>
	28 MAR 24	Crediton Coffee Co CFF24-CCC		100.00	103,867.54
Sort code <b>089299</b>	2 APR 24	0752 POST OFFICE C	7.35		
	2 APR 24	0752 SAFETYSUPPL	26.87		
Account number <b>65809217 00</b>	2 APR 24	0752 ZORO UK	38.35		
	2 APR 24	0752 ZORO UK	119.56		
Statement date <b>8 April 2024</b>	2 APR 24	0752 MID DEVON DC	371.00		
	2 APR 24	██████████ Salary - add March	309.80		
Statement number <b>244</b>	2 APR 24	Vivian Architectur 075.01	1,800.00		
	2 APR 24	DOUGH BROS. BAKERY CFF24 - DB		65.00	101,259.61
Page number <b>1 of 1</b>	3 APR 24	0752 AMAZON* 203-1	14.90		
	3 APR 24	The Sandford Gate CFF24 - SG		65.00	101,309.71
Statement opening balance <b>103,767.54</b>	4 APR 24	0752 AMAZON* 203-1	14.24		
	4 APR 24	0752 AMAZON* 203-1	19.49		
Money out <b>5,155.36</b>	4 APR 24	The Crediton Heart 2024/2025002		6.00	
	4 APR 24	ANDERSON VH ICICLETRICYCLE		65.00	101,346.98
Money in <b>301.00</b>	5 APR 24	0752 MOLE AVON TRA	198.78		
	5 APR 24	Mr CC Puglsey & Mr Bungalow rent	833.33		100,314.87
Statement closing balance <b>98,913.18 S</b>	8 APR 24	Edwin Tuckers & So Invoice 13997	7.00		
	8 APR 24	JB Confidential Invoice 06994	8.40		
	8 APR 24	Boniface Centre Invoice 5624	41.00		
	8 APR 24	Hedgerow Print Invoice 46934	58.80		
	8 APR 24	South West ater 6210 9738 01	104.85		
	8 APR 24	Hedgerow Print Invoice 46920	150.60		
	8 APR 24	██████████ St Lawrence Green	190.29		
	8 APR 24	The Turning Tides March 2024	840.75		98,913.18 S
		<b>Statement closing balance</b>			<b>98,913.18 S</b>

Abbreviations: **S** Sub Total (Intermediate Balance) **OD** Overdrawn Balance **OD/S** Overdrawn Intermediate Balance **NSTF** Non Sterling Transaction Fee.  
Details of overdraft interest rates are shown overleaf. Details of calculations of interest charged are available on request.

**Deposits° into this account are eligible for the Financial Services Compensation Scheme (FSCS). More information can be found overleaf.**

°For further information about the compensation provided by the FSCS, refer to the FSCS website at [www.FSCS.org.uk](http://www.FSCS.org.uk)



**Strictly Private & Confidential**

Mr F W Letch  
Credition Town Council  
8A North Street  
Credition  
Devon  
EX17 2BT

**Statement of Account**

**Account name:** Credition Town Council  
**Account number:** 15006951  
**Sort code:** 60-95-86  
**Product Description:** 120 Day Business Notice Account - Issue 1 Monthly  
**FSCS Eligibility:** Eligible  
**Sheet Number:** 7  
**Statement Period:** 01/04/2023 to 31/03/2024

Date	Description	Debits £	Credits £	Balance £
01/04/2023	Brought forward			89,933.70 Cr
30/04/2023	Interest credited gross 15006951		254.65	90,188.35 Cr
31/05/2023	Interest credited gross 15006951		273.45	90,461.80 Cr
30/06/2023	Interest credited gross 15006951		274.13	90,735.93 Cr
31/07/2023	Interest credited gross 15006951		304.32	91,040.25 Cr
31/08/2023	Interest credited gross 15006951		321.34	91,361.59 Cr
30/09/2023	Interest credited gross 15006951		318.66	91,680.25 Cr
31/10/2023	Interest credited gross 15006951		343.38	92,023.63 Cr
30/11/2023	Interest credited gross 15006951		333.56	92,357.19 Cr
31/12/2023	Interest credited gross 15006951		345.92	92,703.11 Cr
31/01/2024	Interest credited gross 15006951		347.22	93,050.33 Cr
29/02/2024	Interest credited gross 15006951		326.03	93,376.36 Cr
31/03/2024	Interest credited gross 15006951		349.74	93,726.10 Cr

*S J Pollard for Auditing Solutions Ltd*  
*Hollist 10/6/24*



**Summary for 21 Jul 2023 - 31 Mar 2024**

Start Balance	85,476.46
Total In	1,651.10
Total Out	0.00
End Balance	87,127.56

Private & Confidential  
 Attn of Rachel Avery  
 Crediton Town Council  
 Council Offices  
 8a North Street  
 Crediton  
 EX17 2BT

Account Name: Crediton Town Council  
 Account Type: Business Instant Saver Issue 9 - Annual

Account Number: 90097276  
 Statement Number: 19  
 Currency: Sterling  
 Interest Rate as at 31 Mar 2024: 2.25%

Date	Description	Details	Payments	Receipts	Balance
21 Jul 2023	Start Balance				85,476.46
31 Mar 2024	Interest Credited	For the period 01 Apr 2023 to 31 Mar 2024		1,651.10	87,127.56
31 Mar 2024	End Balance				87,127.56

*S J Pollard for Auditing Solutions Ltd*  
*APollard 10/6/24*

The deposits in this account are eligible for protection under the Financial Services Compensation Scheme (FSCS)  
 Please find enclosed a copy of the FSCS Information Sheet and Exclusion List which provides information about the Financial Services  
 Compensation Scheme and the protection that it provides.

Interest paid during the period 1 April 2023 to 31 March 2024 £ 1,651.10

If you have a Notice or Instant Access account, you can pay in as often as you like. Just check your terms and conditions to find out the minimum payment and maximum balance for your account type. You can find out how to make a payment on the back of this statement.

# 1 UTB

Telephone +44 (0)20 7190 5555 United Trust Bank Limited  
 Email info@utbank.co.uk One Ropemaker Street  
 Website www.utbank.co.uk London EC2Y 9AW

Mrs Rachel Avery  
 Crediton Town Council  
 8A North Street  
 Crediton  
 Devon  
 EX17 2BT

Statement/Page 6/1  
 Sort Code 30-01-51  
 Account Number 10026692  
 Pounds Sterling  
 Business 100d - Notice Account

3/000582



Statement of Account For  
 Crediton Town Council

Date	Details	Debit	Credit	Balance
01Nov2022	Balance Brought Forward			88,918.05
26Jun2023	Faster Payment Withdrawal	3,918.05		85,000.00
31Oct2023	Credit Interest		3,010.76	88,010.76

*S J Pollard for Auditing Solutions Ltd*  
*10/6/24*

Interest rates through statement period

24Aug2023	- 31Oct2023	4.250000%
24Jul2023	- 24Aug2023	4.000000%
30May2023	- 24Jul2023	3.750000%
04May2023	- 30May2023	3.500000%
17Mar2023	- 04May2023	3.250000%
07Feb2023	- 17Mar2023	3.000000%
01Nov2022	- 07Feb2023	2.800000%

31Oct2023 Balance Carried Forward 88,010.76

This deposit is eligible under the Financial Services Compensation Scheme (FSCS).

For further information about the compensation provided by the FSCS, refer to the FSCS website at [www.FSCS.org.uk](http://www.FSCS.org.uk)

## Statement of Account

Mrs Avery  
Credton Town Council  
8 North Street  
CREDITON  
Devon  
EX17 2BT

5 April 2024

Account name: **CREDITON TOWN COUNCIL**  
Account number: **PS3078933-001**  
Statement period: **29/02/2024 to 31/03/2024**

### Account summary

Total valuation as at 31 March 2024 **£261,134.69**  
Total valuation as at last statement at 29 February 2024 **£260,050.94**

### Holdings as at 31 March 2024

Fund name	Unit/share holdings	Price per unit/share	Value
<b>The Public Sector Deposit Fund SC4</b> GB00B3LDFH01	261,134.6900	£1.00	£261,134.69
<b>Total value</b>			<b>£261,134.69</b>

### Transactions for the period from 29 February 2024 to 31 March 2024

#### The Public Sector Deposit Fund SC4

Transaction date	Transaction type	Unit/shares	Price per unit/share	Amount (GBP)
04/03/2024	Income Reinvestment	1,083.7500	£1.0000	£1,083.75

*S J Pollard for Auditing Solutions Ltd*  
*Checked 10/6/24*

Correspondence address: PO Box 12892, Dunmow, Essex CM6 9DL

clientservices@ccla.co.uk      Freephone 0800 022 3505      www.ccla.co.uk

Fund documentation is available at [www.ccla.co.uk/investments](http://www.ccla.co.uk/investments), or may be requested from our Client Services team. Telephone calls are recorded.  
CCLA Investment Management Limited (registered in England & Wales, No. 2183088) is authorised and regulated by the Financial Conduct Authority.  
Registered address: One Angel Lane, London EC4R 3AB.

## Earmarked Reserves

Account	Opening Balance	Net Transfers	Closing Balance
321 EMR - Citizen Badges	416.27	83.73	500.00
322 EMR - St.Furniture/Small Work	6,000.00	-844.74	5,155.26
323 EMR - Economic Development	10,000.00		10,000.00
324 EMR - P3 Parish Paths	973.00	-376.14	596.86
325 EMR - Floral Credition	2,344.00		2,344.00
326 EMR - Town Clock	500.00	500.00	1,000.00
327 EMR - Upper Deck	960.00		960.00
328 EMR - Premises	5,950.00		5,950.00
329 EMR - CCTV	0.00	2,000.00	2,000.00
330 EMR - Boniface Statue	2,280.00		2,280.00
331 EMR - War Memorial	2,894.00		2,894.00
332 EMR - Band Stand	600.00		600.00
333 EMR - Mayors Chain	1,000.00		1,000.00
334 EMR - Allotments	1,387.00		1,387.00
335 EMR - Neighbourhood Planning	3,749.00		3,749.00
336 EMR - Localism Projects	30,000.00		30,000.00
337 EMR - General Legal/Prof Fees	6,821.00		6,821.00
338 EMR - Council Building Fund	95,000.00	5,000.00	100,000.00
339 EMR - IT Equipment/Support	0.00	979.01	979.01
340 EMR - Staffing Costs	7,590.00	2,410.00	10,000.00
341 EMR - Newcombes Meadow Money	6,732.00		6,732.00
342 EMR - Tree Works	6,000.00	-3,000.00	3,000.00
343 EMR - FP19 - Repairs	51.00		51.00
344 EMR - OLS Project	10,000.00	2,000.00	12,000.00
345 EMR - Christmas in Credition	10,000.00	-370.00	9,630.00
346 EMR - Grants	5,000.00		5,000.00
347 EMR - Civilian Flag Bearer	356.80		356.80
348 EMR - Salt Spreader	165.00		165.00
349 EMR - St Boniface/Devon Day	1,000.00	-341.00	659.00
351 EMR - DCC Feasibility study	190.00		190.00
352 EMR - PP Wildlife Area	130.00		130.00
353 EMR - Defibrillator Project	545.00	-545.00	0.00
354 EMR - Xmas Lights Ren/Repairs	331.72	-291.72	40.00
356 EMR - Incredible Edibles TS	9.00	-9.00	0.00
357 EMR - Allotment Access Project	877.56		877.56
358 EMR - Traffic & Urban Realm FS	260.00	-260.00	0.00
359 EMR - Diversity Festival	800.00	-50.00	750.00
360 EMR - P3 Tinpot Handrail	2,290.00	-1,577.00	713.00
361 EMR - Tinpot Lane	350.00		350.00
362 EMR - Benches	5,000.00	-348.00	4,652.00
363 EMR - Fingerpost	141.52		141.52
364 EMR - Project Initiation Fund	9,000.00		9,000.00
	<b>237,693.87</b>	<b>4,960.14</b>	<b>242,654.01</b>

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## Crediton Town Council

### Supporting Reserves Reconciliation for ANNUAL RETURN 31 March 2024

Explains the difference between boxes 7 & 8 on the Annual Return

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<u>Code</u>	<u>Description</u>	<u>Last Year £</u>	<u>This Year £</u>
	<b>Total Reserves</b>	<b><u>539,319.04</u></b>	<b><u>626,144.04</u></b>
100	Debtors	34.20	307.95
105	VAT Control A/c	3,108.83	5,235.55
110	Prepayments	3,125.00	340.66
	<b>Less Total Debtors</b>	<b><u>6,268.03</u></b>	<b><u>5,884.16</u></b>
500	Creditors	99.23	5,370.64
510	Accruals	5,394.40	3,045.00
560	Receipts in Advance	0.00	5,191.13
	<b>Plus Total Creditors</b>	<b><u>5,493.63</u></b>	<b><u>13,606.77</u></b>
	<b>Equals Total Cash and Bank Accounts</b>	<b><u>538,544.64</u></b>	<b><u>633,866.65</u></b>
200	Co-Operative C/Account 9217	197,386.99	103,867.54
205	Cambridge & Counties 6951	88,091.32	93,726.10
210	Nationwide Account 7276	85,000.00	87,127.56
215	Hampshire Trust Bank 4426	79,148.28	0.00
220	United Trust Bank 6692	88,918.05	88,010.76
235	CCLA	0.00	261,134.69
	<b>Total Cash and Bank Accounts</b>	<b><u>538,544.64</u></b>	<b><u>633,866.65</u></b>

## Summary Income &amp; Expenditure by Budget Heading 31/03/2024

Month No: 12

## Cost Centre Report

		Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent
100	Precept						
	Income	450,000	450,000	0			100.0%
	less Transfer to EMR	19,662					
	Movement to/(from) Gen Reserve	<u>430,338</u>					
110	Salaries						
	Expenditure	193,109	204,582	11,473		11,473	94.4%
120	Administration						
	Income	22,635	3,000	(19,635)			754.5%
	Expenditure	38,024	26,600	(11,424)		(11,424)	142.9%
	Net Income over Expenditure	<u>(15,388)</u>	<u>(23,600)</u>	<u>(8,212)</u>			
	plus Transfer from EMR	8,601					
	less Transfer to EMR	500					
	Movement to/(from) Gen Reserve	<u>(7,287)</u>					
130	Council And Councillors						
	Income	2,556	0	(2,556)			0.0%
	Expenditure	19,622	19,280	(342)		(342)	101.8%
	Net Income over Expenditure	<u>(17,066)</u>	<u>(19,280)</u>	<u>(2,214)</u>			
	plus Transfer from EMR	891					
	less Transfer to EMR	0					
	Movement to/(from) Gen Reserve	<u>(16,175)</u>					
	Movement to/(from) Gen Reserve	<u>0</u>					
150	Exhibition Road Allotments						
	Income	2,144	2,100	(44)			102.1%
	Expenditure	1,012	1,800	788		788	56.2%
	Movement to/(from) Gen Reserve	<u>1,132</u>					
160	Barnfield Allotments						
	Income	1,775	1,500	(275)			118.3%
	Expenditure	652	1,675	1,023		1,023	39.0%
	Movement to/(from) Gen Reserve	<u>1,122</u>					
170	Moffats Land Allotments						
	Income	166	170	4			97.8%
	Expenditure	113	700	587		587	16.2%
	Movement to/(from) Gen Reserve	<u>53</u>					
180	Boniface All. Assoc. Member'p						
	Income	436	450	15			96.8%
	Expenditure	273	300	28		28	90.8%
	Movement to/(from) Gen Reserve	<u>163</u>					
190	Peoples Park						
	Expenditure	5,407	10,950	5,543		5,543	49.4%
200	Upper Deck						
	Expenditure	335	800	465		465	41.9%
210	Bandstand						
	Expenditure	842	1,200	358		358	70.2%
220	War Memorial						
	Income	150	150	0			100.0%
	Expenditure	176	350	174		174	50.3%
	Movement to/(from) Gen Reserve	<u>(26)</u>					
230	Street Furniture						
	Expenditure	1,743	2,300	557		557	75.8%
	plus Transfer from EMR	693					
	Movement to/(from) Gen Reserve	<u>(1,050)</u>					
240	Town Clock						
	Expenditure	0	1,000	1,000		1,000	0.0%

## Summary Income &amp; Expenditure by Budget Heading 31/03/2024

Month No: 12

## Cost Centre Report

		Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent
250	Town Council Offices	Expenditure	28,031	32,920	4,889	4,889	85.1%
		plus Transfer from EMR	0				
		Movement to/(from) Gen Reserve	<u>(28,031)</u>				
260	Stonypark	Expenditure	400	400	0	0	100.0%
270	CCTV	Expenditure	150	10,000	9,850	9,850	1.5%
		plus Transfer from EMR	0				
		Movement to/(from) Gen Reserve	<u>(150)</u>				
280	Boniface Statue	Expenditure	225	350	125	125	64.4%
290	Millennium Cross	Expenditure	0	150	150	150	0.0%
300	General	Expenditure	3,448	2,500	(948)	(948)	137.9%
		plus Transfer from EMR	499				
		Movement to/(from) Gen Reserve	<u>(2,948)</u>				
310	Wayleave Payments	Income	19	0	(19)		0.0%
320	Garage and Storage Rental	Expenditure	3,640	1,820	(1,820)	(1,820)	200.0%
330	Public Open Spaces	Expenditure	3,350	4,000	650	650	83.8%
		plus Transfer from EMR	1,653				
		Movement to/(from) Gen Reserve	<u>(1,697)</u>				
340	Newcombes Meadow Toilets	Expenditure	3,336	4,150	814	814	80.4%
350	Old Landscore School	Expenditure	10,515	12,700	2,185	2,185	82.8%
		plus Transfer from EMR	0				
		Movement to/(from) Gen Reserve	<u>(10,515)</u>				
360	Tree Works	Expenditure	1,667	5,000	3,333	3,333	33.3%
365	Town Maintenance Contract	Expenditure	11,252	12,000	748	748	93.8%
380	Floral Crediton	Expenditure	9,133	14,600	5,467	5,467	62.6%
390	Christmas Lights	Income	450	0	(450)		0.0%
		Expenditure	20,638	21,500	862	862	96.0%
		Net Income over Expenditure	<u>(20,188)</u>	<u>(21,500)</u>	<u>(1,312)</u>		
		plus Transfer from EMR	1,330				
		Movement to/(from) Gen Reserve	<u>(18,858)</u>				
400	General	Expenditure	0	300	300	300	0.0%
410	Localism Project	Income	7,875	10,000	2,125		78.7%
		Expenditure	9,079	15,000	5,921	5,921	60.5%
		Net Income over Expenditure	<u>(1,204)</u>	<u>(5,000)</u>	<u>(3,796)</u>		
		plus Transfer from EMR	0				
		Movement to/(from) Gen Reserve	<u>(1,204)</u>				
420	Annual Grant Funding	Expenditure	35,210	33,000	(2,210)	(2,210)	106.7%

## Summary Income &amp; Expenditure by Budget Heading 31/03/2024

Month No: 12

## Cost Centre Report

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent
Grand Totals:- Income	488,206	467,370	(20,836)			104.5%
Expenditure	401,381	441,927	40,546	0	40,546	90.8%
Net Income over Expenditure	<u>86,825</u>	<u>25,443</u>	<u>(61,382)</u>			
plus Transfer from EMR	13,668					
less Transfer to EMR	20,162					
Movement to/(from) Gen Reserve	<u>80,331</u>					



# Annual Governance and Accountability Return 2023/24 Form 3

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

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

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2023/24

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
  - The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
  - **Sections 1 and 2** **must** be completed and approved by the authority.
  - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2024**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2024**. Reminder letters will incur a charge of £40 +VAT:
  - the Annual Governance and Accountability Return Sections 1 and 2, together with
  - a bank reconciliation as at 31 March 2024
  - an explanation of any significant year on year variances in the accounting statements
  - notification of the commencement date of the period for the exercise of public rights
  - Annual Internal Audit Report 2023/24

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

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

## Publication Requirements

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

Before 1 July 2024 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 2023/24**, approved and signed, page 4
- **Section 2 - Accounting Statements 2023/24**, approved and signed, page 5

Not later than 30 September 2024 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

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

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



## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2023/24

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide\** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2024.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide\**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2023) equals the balance brought forward in the current year (Box 1 of 2024).
- 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 2024**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at <b>31 March 2024</b> been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.		

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



# Annual Internal Audit Report 2023/24

Crediton Town Council

www.crediton.gov.uk

During the financial year ended 31 March 2024, 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 2023/24 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.			N/A
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).	✓		
<b>O. (For local councils only)</b> 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

15/09/2023

10/06/2024

Name of person who carried out the internal audit

S J Pollard for Auditing Solutions Ltd

Signature of person who carried out the internal audit



Date

10/06/2024

\*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 2023/24

We acknowledge as the members of:

CREDITON TOWN COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2024, that:

	Agreed		
	Yes	No*	
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>
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>
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>
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>
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>
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>
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>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
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
			<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

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

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

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

www.crediton.gov.uk

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## Section 2 – Accounting Statements 2023/24 for

Crediton Town Council

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	477,475	541,638	<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	385,738	450,000	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	18,170 <i>RESTATED</i>	35,887	<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	168,884	193,109	<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	170,861	208,272	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	541,638 <i>RESTATED</i>	626,144	<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	540,864 <i>RESTATED</i>	633,867	<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>
9. Total fixed assets plus long term investments and assets	274,896	315,060	<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 exclude any Trust transactions.</i>

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

SIGNATURE REQUIRED

DD/MM/YYYY

Date

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED



## Section 3 – External Auditor’s Report and Certificate 2023/24

In respect of

Crediton Town Council

### 1 Respective responsibilities of the auditor and the authority

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

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

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

- summarises the accounting records for the year ended 31 March 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

### 2 External auditor’s limited assurance opinion 2023/24

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

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

### 3 External auditor certificate 2023/24

We certify/do not certify\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

\*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY



**CREDITON  
TOWN COUNCIL**

# **STANDING ORDERS**

First adopted: 18 October 2011

Last amended: 14 November 2023 minute no. 2314/95

Review date: May 2024

## Preface

Throughout these standing orders, certain terms are used throughout. These terms and their definitions for the purposes of these Standing Orders are set out below.

The term Council shall mean Crediton Town Council unless otherwise indicated.

“Chair” and “Vice Chair” refer to the offices of the Chair and Vice-Chair of Crediton Town Council unless otherwise indicated.

“Member” or “councillor” refers, except where the content suggests otherwise, a person elected (whether their election is contested or not) and co-opted onto the council, or a person who is not a Member but who is a member of a committee or a sub-committee or is a member of, and represents the council on any joint committee or joint sub-committee of the council who in law is entitled to vote on any question which falls to be decided at a council, committee or sub-committee meeting.

“Resolution” is the legal term for a decision lawfully made by the majority of those present and voting at a council, committee or sub-committee meeting.

“Financial Regulations” are the standing orders to regulate and control the financial affairs and accounting procedures of a local council. The financial regulations, as opposed to the standing orders of a council, include most of the requirements relevant to the Responsible Financial Officer.

Some of the Standing Orders are mandatory because they reflect requirements of Acts of Parliament and subsequent regulations. For ease of reference, the orders or parts of orders concerned are printed in **bold type**. The standing orders in bold type may not be amended unless the legislation out of which they are born changes.



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1. **RULES OF DEBATE AT MEETINGS**

- a Motions on the agenda shall be considered in the order that they appear unless the order is changed at the discretion of the Chair of the meeting.
- b A motion (including an amendment) shall not be progressed unless it has been moved and seconded.
- c A motion on the agenda that is not moved by its proposer may be treated by the Chair of the meeting as withdrawn.
- d If a motion (including an amendment) has been seconded, it may be withdrawn by the proposer only with the consent of the seconder and the meeting.
- e An amendment is a proposal to remove or add words to a motion. It shall not negate the motion.
- f If an amendment to the original motion is carried, the original motion (as amended) becomes the substantive motion upon which further amendment(s) may be moved.
- g An amendment shall not be considered unless early verbal notice of it is given at the meeting and, if requested by the Chair of the meeting, is expressed in writing to the Chair.
- h A councillor may move an amendment to their own motion if agreed by the meeting. If a motion has already been seconded, the amendment shall be with the consent of the seconder and the meeting.
- i If there is more than one amendment to an original or substantive motion, the amendments shall be moved in the order directed by the Chair of the meeting.
- j Subject to standing order 1(k), only one amendment shall be moved and debated at a time, the order of which shall be directed by the Chair of the meeting.
- k One or more amendments may be discussed together if the Chair of the meeting considers this expedient, but each amendment shall be voted upon separately.
- l A councillor may not move more than one amendment to an original or

substantive motion.

- m The mover of an amendment has no right of reply at the end of debate on it.
- n Where a series of amendments to an original motion are carried, the mover of the original motion shall have a right of reply either at the end of debate on the first amendment or at the very end of debate on the final substantive motion immediately before it is put to the vote.
- o Unless permitted by the Chair of the meeting, a councillor may speak once in the debate on a motion except:
  - i. to speak on an amendment moved by another councillor;
  - ii. to move or speak on another amendment if the motion has been amended since they last spoke;
  - iii. to make a point of order;
  - iv. to give a personal explanation; or
  - v. to exercise a right of reply.
- p During the debate on a motion, a councillor may interrupt only on a point of order or a personal explanation and the councillor who was interrupted shall stop speaking. A councillor raising a point of order shall identify the standing order which they consider to have been breached or specify the other irregularity in the proceedings of the meeting they are concerned by.
- q A point of order shall be decided by the Chair of the meeting and their decision shall be final.
- r When a motion is under debate, no other motion shall be moved except:
  - i. to amend the motion;
  - ii. to proceed to the next business;
  - iii. to adjourn the debate;
  - iv. to put the motion to a vote;
  - v. to ask a person to be no longer heard or to leave the meeting;
  - vi. to refer a motion to a committee or sub-committee for consideration;
  - vii. to exclude the public and press;
  - viii. to adjourn the meeting; or

- ix. to suspend particular standing order(s) excepting those which reflect mandatory statutory or legal requirements.
- s Before an original or substantive motion is put to the vote, the Chair of the meeting shall be satisfied that the motion has been sufficiently debated and that the mover of the motion under debate has exercised or waived their right of reply.
- t Excluding motions moved under standing order 1(r), the contributions or speeches by a councillor shall relate only to the motion under discussion and shall not exceed 5 minutes without the consent of the Chair of the meeting.

## 2. DISORDERLY CONDUCT AT MEETINGS

- a No person shall obstruct the transaction of business at a meeting or behave offensively or improperly. If this standing order is ignored, the Chair of the meeting shall request such person(s) to moderate or improve their conduct.
- b If person(s) disregard the request of the Chair of the meeting to moderate or improve their conduct, any councillor or the Chair of the meeting may move that the person be no longer heard or be excluded from the meeting. The motion, if seconded, shall be put to the vote without discussion.
- c If a resolution made under standing order 2(b) is ignored, the Chair of the meeting may take further reasonable steps to restore order or to progress the meeting. This may include temporarily suspending or closing the meeting.

## 3. MEETINGS GENERALLY

Full Council meetings ●  
 Committee meetings ●  
 Sub-committee meetings ●

- a **Meetings shall not take place in premises which at the time of the meeting are used for the supply of alcohol, unless no other premises are available free of charge or at a reasonable cost.**
- b **The minimum three clear days for notice of a meeting does not include the day on which notice was issued, the day of the meeting, a Sunday, a day of the Christmas break, a day of the Easter break or of a bank holiday or a day appointed for public thanksgiving or mourning.**
- c **Meetings shall be open to the public unless their presence is prejudicial to the public interest by reason of the confidential nature**

**of the business to be transacted or for other special reasons. The public's exclusion from part or all of a meeting shall be by a resolution which shall give reasons for the public's exclusion.**

- d Subject to standing order 3(c), Members of the public are encouraged to contribute to the discussion and may speak once on a topic being debated.
- e The period of time designated for a period of public participation at a meeting in accordance with standing order 3(d) shall not exceed 15 minutes unless directed by the Chair of the meeting.
- f In accordance with standing order 3(d), a question shall not require a response at the meeting nor start a debate on the question. The Chair of the meeting may direct that a written or oral response be given.
- g A person shall raise their hand when requesting to speak, (except when a person has a disability or is likely to suffer discomfort).
- h In accordance with standing order 3(d) and (e), a member of the public shall not speak for more than 3 minutes, unless the Chair permits otherwise.
- i A person who speaks at a meeting shall direct their comments to the Chair of the meeting.
- j Only one person is permitted to speak at a time. If more than one person wishes to speak, the Chair of the meeting shall direct the order of speaking.
- k **Subject to standing order 3(m), a person who attends a meeting is permitted to report on the meeting whilst the meeting is open to the public. To "report" means to film, photograph, make an audio recording of meeting proceedings, use any other means for enabling persons not present to see or hear the meeting as it takes place or later or to report or to provide oral or written commentary about the meeting so that the report or commentary is available as the meeting takes place or later to persons not present.**
- l **A person present at a meeting may not provide an oral report or oral commentary about a meeting as it takes place without permission.**
- m **The press shall be provided with reasonable facilities for the taking of their report of all or part of a meeting at which they are entitled to be present. Subject to standing orders which indicate otherwise, anything authorised or required to be done by, to or before the Chair of the Council may in their absence be done by, to or before the Vice-Chair of the Council (if there is one).**

- o **The Chair of the Council, if present, shall preside at a meeting. If the Chair is absent from a meeting, the Vice-Chair of the Council (if there is one) if present, shall preside. If both the Chair and the Vice-Chair are absent from a meeting, a councillor as chosen by the councillors present at the meeting shall preside at the meeting.**
- p **Subject to a meeting being quorate, all questions at a meeting shall be decided by a majority of the councillors and non-councillors with voting rights present and voting.**
- q **The Chair of a meeting may give an original vote on any matter put to the vote, and in the case of an equality of votes may exercise their casting vote whether or not they gave an original vote.**

*See standing orders 5(h) and (i) for the different rules that apply in the election of the Chair of the Council at the annual meeting of the Council.*

- r **Unless standing orders provide otherwise, voting on a question shall be by a show of hands. At the request of a councillor, the voting on any question shall be recorded so as to show whether each councillor present and voting gave their vote for or against that question. Such a request shall be made before moving on to the next item of business on the agenda.**
- s The minutes of a meeting shall include an accurate record of the following:
  - i. the time and place of the meeting;
  - ii. the names of councillors who are present, those who had submitted apologies and the names of councillors who were absent;
  - iii. interests that have been declared by councillors and non-councillors with voting rights;
  - iv. the grant of dispensations (if any) to councillors and non-councillors with voting rights;
  - v. whether a councillor or non-councillor with voting rights left the meeting when matters that they held interests in were being considered;
  - vi. if there was a public participation session; and
  - vii. the resolutions made.
- t **A councillor or a non-councillor with voting rights who has a**

- disclosable pecuniary interest or another interest as set out in the Council's code of conduct in a matter being considered at a meeting is subject to statutory limitations or restrictions under the code on their right to participate and vote on that matter.
- u **No business may be transacted at a meeting unless at least one-third (six) of the whole number of members of the Council are present and in no case shall the quorum of a meeting be less than three.**

*See standing order 4d(vi) for the quorum of a committee or sub-committee meeting.*

- v **If a meeting is or becomes inquorate no business shall be transacted and the meeting shall be closed. The business on the agenda for the meeting shall be adjourned to another meeting.**

w A meeting shall not exceed a period of 2 hours but may be extended by 30 minutes following a resolution of the Council or Committee.

x Town, District, and County Councillors wishing to submit reports may give succinct verbal reports at the meeting, or must do so in writing to the Proper Officer at least three clear days before the meeting to enable the report to be included with the agenda publication, providing sufficient time for Members of the Council to consider the reports' content and ask questions of the Councillor at the meeting regards the content, if applicable.

#### 4. COMMITTEES AND SUB-COMMITTEES

a **Unless the Council determines otherwise, a committee may appoint a sub-committee whose terms of reference and members shall be determined by the committee.**

b **The members of a committee may include non-councillors unless it is a committee which regulates and controls the finances of the Council.**

c **Unless the Council determines otherwise, all the members of an advisory committee and a sub-committee of the advisory committee may be non-councillors.**

d The Council may appoint standing committees or other committees as may be necessary, and:

- i. shall determine their terms of reference;
- ii. shall determine the number and time of the ordinary meetings of a standing committee up until the date of the next annual meeting of the Council;
- iii. shall permit a committee, other than in respect of the ordinary

meetings of a committee, to determine the number and time of its meetings;

- iv. shall, subject to standing orders 4(b) and (c), appoint and determine the terms of office of members of such a committee;
  - v. shall permit a committee other than a standing committee, to appoint its own Chair at the first meeting of the committee;
  - vi. shall determine the place, notice requirements and quorum for a meeting of a committee and a sub-committee which, in both cases, shall be no less than three;
  - vii. shall determine if the public may participate at a meeting of a committee;
  - viii. shall determine if the public and press are permitted to attend the meetings of a sub-committee and also the advance public notice requirements, if any, required for the meetings of a sub-committee;
  - ix. shall determine if the public may participate at a meeting of a sub-committee that they are permitted to attend; and
  - x. may dissolve a committee or a sub-committee.
- e All council members may attend all committee and sub-committee meetings of the council (except HR). They cannot vote, but may speak at the discretion of the Chair.

## **5. ORDINARY COUNCIL MEETINGS**

- a **In an election year, the annual meeting of the Council shall be held on or within 14 days following the day on which the councillors elected take office.**
- b **In a year which is not an election year, the annual meeting of the Council shall be held on such day in May as the Council decides.**
- c **If no other time is fixed, the annual meeting of the Council shall take place at 6pm.**
- d **In addition to the annual meeting of the Council, at least three other ordinary meetings shall be held in each year on such dates and times as the Council decides.**
- e **The first business conducted at the annual meeting of the Council shall be the election of the Chair and Vice-Chair (if there is one) of the Council.**



- f **The Chair of the Council, unless they have resigned or becomes disqualified, shall continue in office and preside at the annual meeting until their successor is elected at the next annual meeting of the Council.**
- g **The Vice-Chair of the Council, if there is one, unless they resign or becomes disqualified, shall hold office until immediately after the election of the Chair of the Council at the next annual meeting of the Council.**
- h The term of the Chair and Vice-Chair will last no more than two consecutive years.
- i **In an election year, if the current Chair of the Council has not been re-elected as a member of the Council, they shall preside at the annual meeting until a successor Chair of the Council has been elected. The current Chair of the Council shall not have an original vote in respect of the election of the new Chair of the Council but shall give a casting vote in the case of an equality of votes.**
- j **In an election year, if the current Chair of the Council has been re-elected as a member of the Council, they shall preside at the annual meeting until a new Chair of the Council has been elected. They may exercise an original vote in respect of the election of the new Chair of the Council and shall give a casting vote in the case of an equality of votes.**
- k Following the election of the Chair of the Council and Vice-Chair (if there is one) of the Council at the annual meeting, the business may include:
  - i. **In an election year, delivery by the Chair of the Council and councillors of their acceptance of office forms unless the Council resolves for this to be done at a later date. In a year which is not an election year, delivery by the Town Mayor of their acceptance of office form unless the Council resolves for this to be done at a later date;**
  - ii. Confirmation of the accuracy of the minutes of the last meeting of the Council;
  - iii. Receipt of the minutes of the last meeting of a committee;
  - iv. Consideration of the recommendations made by a committee;
  - v. Review of delegation arrangements to committees, sub-committees, staff and other local authorities;
  - vi. Review of the terms of reference for committees;

- vii. Appointment of members to existing committees;
- viii. Appointment of any new committees in accordance with standing order 4;
- ix. Review and adoption of appropriate standing orders and financial regulations;
- x. Review of arrangements (including legal agreements) with other local authorities, not-for-profit bodies and businesses.
- xi. Review of representation on or work with external bodies and arrangements for reporting back;
- xii. In an election year, to make arrangements with a view to the Council becoming eligible to exercise the general power of competence in the future;
- xiii. Review of inventory of land and other assets including buildings and office equipment;
- xiv. Confirmation of arrangements for insurance cover in respect of all insurable risks;
- xv. Review of the Council's and/or staff subscriptions to other bodies;
- xvi. Review of the Council's complaints procedure;
- xvii. Review of the Council's policies, procedures and practices in respect of its obligations under freedom of information and data protection legislation (*see also standing orders 11, 20 and 21*);
- xviii. Review of the Council's policy for dealing with the press/media;
- xix. Review of the Council's employment policies and procedures;
- xx. Review of the Council's expenditure incurred under s.137 of the Local Government Act 1972 or the general power of competence;
- xxi. Determining the time and place of ordinary meetings of the Council up to and including the next annual meeting of the Council.

6. **EXTRAORDINARY MEETINGS OF THE COUNCIL, COMMITTEES AND SUB-COMMITTEES**
  - a The Chair of the Council may convene an extraordinary meeting of the Council at any time.
  - b If the Chair of the Council does not call an extraordinary meeting of the Council within seven days of having been requested in writing to do so by two councillors, any two councillors may convene an extraordinary meeting of the Council. The public notice giving the time, place and agenda for such a meeting shall be signed by the two councillors.
  - c The Chair of a committee or a sub-committee may convene an extraordinary meeting of the committee or the sub-committee at any time.
  - d If the Chair of a committee or a sub-committee does not or refuses to call an extraordinary meeting within 7 days of having been requested to do so by 2 members of the committee or the sub-committee, any 2 members of the committee or the sub-committee may convene an extraordinary meeting of the committee or a sub-committee.
7. **PREVIOUS RESOLUTIONS**
  - a A resolution (whether affirmative or negative) shall not be reversed within six months except by a special motion, which requires written notice by at least 6 councillors to be given to the Proper Officer in accordance with standing order 9.
  - b When a motion moved pursuant to standing order 7(a) has been disposed of, no similar motion may be moved for a further six months.
8. **VOTING ON APPOINTMENTS**
  - a Where more than two persons have been nominated for a position to be filled by the Council and none of those persons has received an absolute majority of votes in their favour, the name of the person having the least number of votes shall be struck off the list and a fresh vote taken. This process shall continue until a majority of votes is given in favour of one person. A tie in votes may be settled by the casting vote exercisable by the Chair of the meeting.
9. **MOTIONS FOR A MEETING THAT REQUIRE WRITTEN NOTICE TO BE GIVEN TO THE PROPER OFFICER**
  - a A motion shall relate to the responsibilities of the meeting for which it is tabled and in any event shall relate to the performance of the Council's statutory functions, powers and obligations or an issue which specifically

affects the Council's area or its residents. It shall not relate to any matter which may be considered under the Council's Code of Conduct, Complaints Procedure or employment policies.

- b No motion may be moved at a meeting unless it is on the agenda and the mover has given written notice of its wording to the Proper Officer at least 8 clear days before the meeting. Clear days do not include the day of the notice or the day of the meeting.
- c The Proper Officer may, before including a motion on the agenda received in accordance with standing order 9(b), correct obvious grammatical or typographical errors in the wording of the motion.
- d If the Proper Officer considers the wording of a motion received in accordance with standing order 9(b) is not clear in meaning, the motion shall be rejected until the mover of the motion resubmits it, so that it can be understood, in writing, to the Proper Officer at least 10 clear days before the meeting.
- e If the wording or subject of a proposed motion is considered improper, the Proper Officer shall consult with the Chair of the forthcoming meeting or, as the case may be, the councillors who have convened the meeting, to consider whether the motion shall be included in the agenda or rejected.
- f The decision of the Proper Officer as to whether or not to include the motion on the agenda shall be final.
- g Motions received shall be recorded and numbered in the order that they are received.
- h Motions rejected shall be recorded with an explanation by the Proper Officer of the reason for rejection.

10. **MOTIONS AT A MEETING THAT DO NOT REQUIRE WRITTEN NOTICE**

- a The following motions may be moved at a meeting without written notice to the Proper Officer:
  - i. to correct an inaccuracy in the draft minutes of a meeting;
  - ii. to move to a vote;
  - iii. to defer consideration of a motion;
  - iv. to refer a motion to a particular committee or sub-committee;
  - v. to appoint a person to preside at a meeting;

- vi. to change the order of business on the agenda;
- vii. to proceed to the next business on the agenda;
- viii. to require a written report;
- ix. to appoint a committee or sub-committee and their members;
- x. to extend the time limits for speaking;
- xi. to exclude the press and public from a meeting in respect of confidential or other information which is prejudicial to the public interest;
- xii. to not hear further from a councillor or a member of the public;
- xiii. to exclude a councillor or member of the public for disorderly conduct;
- xiv. to temporarily suspend the meeting;
- xv. to suspend a particular standing order (unless it reflects mandatory statutory or legal requirements);
- xvi. to adjourn the meeting; or
- xvii. to close the meeting.

11. **MANAGEMENT OF INFORMATION**

*See also standing order 20.*

- a **The Council shall have in place and keep under review, technical and organisational measures to keep secure information (including personal data) which it holds in paper and electronic form. Such arrangements shall include deciding who has access to personal data and encryption of personal data.**
- b **The Council shall have in place, and keep under review, policies for the retention and safe destruction of all information (including personal data) which it holds in paper and electronic form. The Council's retention policy shall confirm the period for which information (including personal data) shall be retained or if this is not possible the criteria used to determine that period (e.g. the Limitation Act 1980).**
- c **The agenda, papers that support the agenda and the minutes of a meeting shall not disclose or otherwise undermine confidential information or personal data without legal justification.**

- d Councillors, staff, the Council’s contractors and agents shall not disclose confidential information or personal data without legal justification.

12. **DRAFT MINUTES**

- Full Council meetings ●
- Committee meetings ●
- Sub-committee meetings ●

- a If the draft minutes of a preceding meeting have been served on councillors with the agenda to attend the meeting at which they are due to be approved for accuracy, they shall be taken as read.
- b There shall be no discussion about the draft minutes of a preceding meeting except in relation to their accuracy. A motion to correct an inaccuracy in the draft minutes shall be moved in accordance with standing order 10(a)(i).
- c The accuracy of draft minutes, including any amendment(s) made to them, shall be confirmed by resolution and shall be signed by the Chair of the meeting and stand as an accurate record of the meeting to which the minutes relate.
- d If the Chair of the meeting does not consider the minutes to be an accurate record of the meeting to which they relate, they shall sign the minutes and include a paragraph in the following terms or to the same effect:

“The Chair of this meeting does not believe that the minutes of the meeting of the ( ) held on [date] in respect of ( ) were a correct record but their view was not upheld by the meeting and the minutes are confirmed as an accurate record of the proceedings.”

- e **If the Council’s gross annual income or expenditure (whichever is higher) does not exceed £25,000, it shall publish draft minutes on a website which is publicly accessible and free of charge not later than one month after the meeting has taken place.**
- f Subject to the publication of draft minutes in accordance with standing order 12(e) and standing order 20(a) and following a resolution which confirms the accuracy of the minutes of a meeting, the draft minutes or recordings of the meeting for which approved minutes exist shall be destroyed.
- g The Council will endeavour to publish the minutes of a meeting within 7 working days after the meeting to which the minutes relate.



13. **CODE OF CONDUCT AND DISPENSATIONS**  
*See also standing order 3(t).*
- a All councillors and non-councillors with voting rights shall observe the code of conduct adopted by the Council.
  - b Unless they have been granted a dispensation, a councillor or non-councillor with voting rights shall withdraw from a meeting when it is considering a matter in which they have a disclosable pecuniary interest. They may return to the meeting after it has considered the matter in which they had the interest.
  - c Unless they have been granted a dispensation, a councillor or non-councillor with voting rights shall withdraw from a meeting when it is considering a matter in which they have another interest if so required by the Council's code of conduct. They may return to the meeting after it has considered the matter in which they had the interest.
  - d **Dispensation requests shall be in writing and submitted to the Proper Officer** as soon as possible before the meeting.
  - e A decision as to whether to grant a dispensation shall be made by a meeting of the Council, or committee or sub-committee for which the dispensation is required and that decision is final.
  - f A dispensation request shall confirm:
    - i. the description and the nature of the disclosable pecuniary interest or other interest to which the request for the dispensation relates;
    - ii. whether the dispensation is required to participate at a meeting in a discussion only or a discussion and a vote;
    - iii. the date of the meeting or the period (not exceeding four years) for which the dispensation is sought; and
    - iv. an explanation as to why the dispensation is sought.
  - g A Councillor who wishes to be granted a dispensation as described above must complete a Crediton Town Council, Dispensation Request Form and forward a signed copy to the Proper Officer as soon as practicable before the meeting of the council, its Committees, sub-committees and working groups where the dispensation is requested. The request will then be considered at the meeting when opened by the Chair.
  - h **A dispensation may be granted in accordance with standing order 13(e) if having regard to all relevant circumstances any of the following apply:**

- i. **without the dispensation the number of persons prohibited from participating in the particular business would be so great a proportion of the meeting transacting the business as to impede the transaction of the business;**
  - ii. **granting the dispensation is in the interests of persons living in the Council's area; or**
  - iii. **it is otherwise appropriate to grant a dispensation.**
- i. A copy of the councillors' request and the decision of the meeting where the request is heard shall be kept with the Councillors' Register of Interests.

14. **CODE OF CONDUCT COMPLAINTS**

- a Notification of any complaint by the District or Unitary Council that it is dealing with a complaint shall remain confidential to the Proper Officer of the Council until such time as the matter has been concluded, when the outcome of the complaint shall be reported to a public meeting of the full Town Council.
- b Where the notification in standing order 14(a) relates to a complaint made by the Proper Officer, the Proper Officer shall notify the Chair or Vice Chair of the Council of this fact, who in turn shall nominate another staff member to assume the duties of the Proper Officer in relation to the complaint until it has been determined, and the Council has agreed what action, if any, to take in accordance with standing order 14(f).
- c Where a notification relates to a complaint made by an employee (not being the Proper Officer) the Proper Officer shall ensure that the employee in question does not deal with any aspect of the complaint.
- d The Council may:
  - i. provide information or evidence where such disclosure is necessary to investigate the complaint or is a legal requirement;
  - ii. seek information relevant to the complaint from the person or body with statutory responsibility for investigation of the matter;
- e References to a notification shall be taken to refer to a communication of any kind which relates to a breach or an alleged breach of the code of conduct by a councillor.
- f **Upon notification by the District or Unitary Council that a councillor or non-councillor with voting rights has breached the Council's code of conduct, the Council shall consider any recommendations and what, if**

any, action to take against them. Such action excludes disqualification or suspension from office and shall be limited to those sanctions recommended by the Monitoring Officer as detailed in the Decision Notice or other such communication made to the Town Council.

15. **STAFF ALLEGATIONS OF BREACHES OF THE CODE OF CONDUCT**

- a On receipt of a notification that there has been an alleged breach of the code of conduct the Proper Officer shall refer it to the Oversight Committee.
- b Where the complaint is made by the Proper Officer, they shall refer it to the Chair of the Oversight Committee who will ensure that the Proper Officer does not deal with any aspect of the complaint.
- c Where a notification relates to a complaint made by an employee (not being the Proper Officer) the Proper Officer shall ensure that the employee in question does not deal with any aspect of the complaint.

16. **PROPER OFFICER**

- a The Proper Officer shall be either (i) the Clerk or (ii) other staff member(s) nominated by the Council to undertake the work of the Proper Officer when the Proper Officer is absent.
- b The Proper Officer shall:
  - i. **at least three clear days before a meeting of the council, a committee or a sub-committee,**
    - **serve on councillors by delivery or post at their residences or by email authenticated in such manner as the Proper Officer thinks fit, a signed summons confirming the time, place and the agenda, and**
    - **Provide, in a conspicuous place, public notice of the time, place and agenda (provided that the public notice with agenda of an extraordinary meeting of the Council convened by councillors is signed by them).**

*See standing order 3(b) for the meaning of clear days for a meeting of a full council and standing order 3(c) for the meaning of clear days for a meeting of a committee;*

- ii. subject to standing order 9, include on the agenda all motions in the order received unless a councillor has given written notice at least 7

- days before the meeting confirming their withdrawal of it;
- iii. **convene a meeting of the Council for the election of a new Chair of the Council, occasioned by a casual vacancy in their office;**
  - iv. **facilitate inspection of the minute book by local government electors;**
  - v. **receive and retain copies of byelaws made by other local authorities;**
  - vi. hold acceptance of office forms from councillors;
  - vii. hold a copy of every councillor's register of interests;
  - viii. assist with responding to requests made under freedom of information legislation and rights exercisable under data protection legislation, in accordance with the Council's relevant policies and procedures;
  - ix. receive and send general correspondence and notices on behalf of the Council except where there is a resolution to the contrary;
  - x. assist in the organisation of, storage of, access to, security of and destruction of information held by the Council in paper and electronic form subject to the requirements of data protection and freedom of information legislation and other legitimate requirements (e.g. the Limitation Act 1980);
  - xi. arrange for legal deeds to be executed;  
*(see also standing order 24);*
  - xii. arrange or manage the prompt authorisation, approval, and instruction regarding any payments to be made by the Council in accordance with its financial regulations;
  - xiii. record every planning application notified to the Council and the Council's response to the local planning authority in a book for such purpose;
  - xiv. arrange for a planning application received by the Council to be referred to the Planning Committee within 21 working days of receipt and to facilitate an extraordinary meeting if the nature of a planning application requires consideration before the next Planning Committee meeting.
  - xv. manage access to information about the Council via the publication scheme; and
  - xvi. retain custody of the seal of the Council (if there is one) which shall

not be used without a resolution to that effect.

*(see also standing order 24).*

17. **RESPONSIBLE FINANCIAL OFFICER**

- a The Council shall appoint a member of staff to undertake the work of the Responsible Financial Officer when the Responsible Financial Officer is absent.

18. **ACCOUNTS AND ACCOUNTING STATEMENTS**

- a “Proper practices” in standing orders refer to the most recent version of “Governance and Accountability for Local Councils - a Practitioners’ Guide”.
- b All payments by the Council shall be authorised, approved and paid in accordance with the law, proper practices and the Council’s financial regulations.
- c The Responsible Financial Officer shall supply to each councillor as soon as practicable after 30 June, 30 September and 31 December in each year a statement to summarise:
- ii. the Council’s receipts and payments (or income and expenditure) for each quarter;
  - iii. the Council’s aggregate receipts and payments (or income and expenditure) for the year to date;
  - iv. the balances held at the end of the quarter being reported and which includes a comparison with the budget for the financial year and highlights any actual or potential overspends.
- d As soon as possible after the financial year end at 31 March, the Responsible Financial Officer shall provide:
- i. each councillor with a statement summarising the Council’s receipts and payments (or income and expenditure) for the last quarter and the year to date for information; and
  - ii. to the Council the accounting statements for the year in the form of Section 2 of the annual governance and accountability return, as required by proper practices, for consideration and approval.
- e The year-end accounting statements shall be prepared in accordance with proper practices and apply the form of accounts determined by the



Council (receipts and payments, or income and expenditure) for the year to 31 March. A completed draft annual governance and accountability return shall be presented to all councillors at least 14 days prior to anticipated approval by the Council. The annual governance and accountability return of the Council, which is subject to external audit, including the annual governance statement, shall be presented to the Council for consideration and formal approval before 30 June.

19. **FINANCIAL CONTROLS AND PROCUREMENT**

- a. The Council shall consider and approve financial regulations drawn up by the Responsible Financial Officer, which shall include detailed arrangements in respect of the following:
  - i. the keeping of accounting records and systems of internal controls;
  - ii. the assessment and management of financial risks faced by the Council;
  - iii. the work of the independent internal auditor in accordance with proper practices and the receipt of regular reports from the internal auditor, which shall be required at least annually;
  - iv. the inspection and copying by councillors and local electors of the Council's accounts and/or orders of payments; and
  - v. whether contracts with an estimated value below **£25,000** due to special circumstances are exempt from a tendering process or procurement exercise.
- b. Financial regulations shall be reviewed regularly and at least annually for fitness of purpose.
- c. **A public contract regulated by the Public Contracts Regulations 2015 with an estimated value in excess of £25,000 but less than the relevant thresholds in standing order 1G(f) is subject to Regulations 10G-114 of the Public Contracts Regulations 2015 which include a requirement on the Council to advertise the contract opportunity on the Contracts Finder website regardless of what other means it uses to advertise the opportunity unless it proposes to use an existing list of approved suppliers (framework agreement).**
- d. Subject to additional requirements in the financial regulations of the Council, the tender process for contracts for the supply of goods, materials, services or the execution of works shall include, as a minimum, the following steps:
  - i. a specification for the goods, materials, services or the execution of works shall be drawn up;

- ii. an invitation to tender shall be drawn up to confirm (i) the Council's specification (ii) the time, date and address for the submission of tenders (iii) the date of the Council's written response to the tender and (iv) the prohibition on prospective contractors contacting councillors or staff to encourage or support their tender outside the prescribed process;
  - iii. the invitation to tender shall be advertised in a local newspaper and in any other manner that is appropriate;
  - iv. tenders are to be submitted in writing in a sealed marked envelope addressed to the Proper Officer;
  - v. tenders shall be opened by the Proper Officer in the presence of at least one councillor after the deadline for submission of tenders has passed;
  - vi. tenders are to be reported to and considered by the appropriate meeting of the Council or a committee or sub-committee with delegated responsibility.
- e. Neither the Council, nor a committee or a sub-committee with delegated responsibility for considering tenders, is bound to accept the lowest value tender.
  - f. **A public contract regulated by the Public Contracts Regulations 2015 with an estimated value in excess of £181,302 for a public service or supply contract or in excess of £4,551,413 for a public works contract (or other thresholds determined by the European Commission every two years and published in the Official Journal of the European Union (OJEU)) shall comply with the relevant procurement procedures and other requirements in the Public Contracts Regulations 2015 which include advertising the contract opportunity on the Contracts Finder website and in OJEU.**
  - g. **A public contract in connection with the supply of gas, heat, electricity, drinking water, transport services, or postal services to the public; or the provision of a port or airport; or the exploration for or extraction of gas, oil or solid fuel with an estimated value in excess of £363,424 for a supply, services or design contract; or in excess of £4,551,413 for a works contract; or £820,370 for a social and other specific services contract (or other thresholds determined by the European Commission every two years and published in OJEU) shall comply with the relevant procurement procedures and other requirements in the Utilities Contracts Regulations 2016.**

20. **HANDLING STAFF MATTERS**

- a A matter personal to a member of staff that is being considered by a meeting of the Oversight Committee is subject to standing order 11.
- b Subject to the Council's policy regarding absences from work, the Council's most senior member of staff shall notify the Chair of the Oversight Committee, or in their absence, the Chair of Council, of absence occasioned by illness or other reason and that person shall report such absence to the Oversight Committee its next meeting.
- c The Chair of the Council and the Chair of the Oversight Committee, shall conduct an annual appraisal of the work of Town Clerk and shall keep a written record of it.
- d Subject to the Council's policy regarding the handling of grievance matters, the Council's most senior member of staff (or other members of staff) shall contact the Chair of the Oversight HR Committee in respect of an informal or formal grievance matter, and this matter shall be reported back and progressed by resolution of the Oversight Committee.
- e Subject to the Council's policy regarding the handling of grievance matters, if an informal or formal grievance matter raised by a member of Town Council staff relates to the Chair or Vice-Chair of the Oversight Committee, this shall be communicated to another member of the Oversight Committee which shall be reported back and progressed by resolution of the Oversight Committee.
- f Any persons responsible for all or part of the management of staff shall treat as confidential the written records of all meetings relating to their performance, capabilities, grievance or disciplinary matters.

In accordance with standing order 11(a), persons with line management responsibilities shall have access to staff records referred to in standing order 20(f).

21. **RESPONSIBILITIES TO PROVIDE INFORMATION**

*See also standing order 22.*

- a In accordance with freedom of information legislation, the Council shall publish information in accordance with its publication scheme and respond to requests for information held by the Council.
- b. The Council, shall publish information in accordance with the requirements of the Local Government (Transparency Requirements)

(England) Regulations 2015.

22. **RESPONSIBILITIES UNDER DATA PROTECTION LEGISLATION**

*See also standing order 11.*

- a The Council may appoint a Data Protection Officer.
- b The Council shall have policies and procedures in place to respond to an individual exercising statutory rights concerning their personal data.
- c The Council shall have a written policy in place for responding to and managing a personal data breach.
- d The Council shall keep a record of all personal data breaches comprising the facts relating to the personal data breach, its effects and the remedial action taken.
- e The Council shall ensure that information communicated in its privacy notice(s) is in an easily accessible and available form and kept up to date.
- f The Council shall maintain a written record of its processing activities.

23. **RELATIONS WITH THE PRESS/MEDIA**

- a Requests from the press or other media for an oral or written comment or statement from the Council, its councillors or staff shall be handled in accordance with the Council's policy in respect of dealing with the press and/or other media.
- b In accordance with the council's policy in respect to dealing with the press, public and/or other media, councillors shall not, in their official capacity, provide oral or written statements, letters or written articles to the press, public or other media.

24. **EXECUTION AND SEALING OF LEGAL DEEDS**

*See also standing orders 1c(b)(xi) and (xvi).*

- a A legal deed shall not be executed on behalf of the Council unless authorised by a resolution.
- b Subject to standing order 24(a), the Council's common seal shall alone be used for sealing a deed required by law. It shall be applied by the Proper Officer in the presence of two councillors who shall sign the deed as witnesses.

25. **COMMUNICATING WITH DISTRICT AND COUNTY OR UNITARY COUNCILLORS**

- a An invitation to attend a meeting of the Council shall be sent, together with the agenda, to the ward councillor(s) of the District and County Council representing the area of the Council.

26. **GENERAL POWER OF COMPETENCE**

- a Before exercising the general power of competence, a meeting of the full council shall have passed a resolution to confirm it has satisfied the prescribed statutory criteria required to qualify as an eligible parish council.
- b The council's period of eligibility begins on the date that the resolution understanding order 25(a) above was made and expires on the day before the annual meeting of the council that takes place in a year of ordinary elections.
- c **After the expiry of its preceding period of eligibility, the council continues to be an eligible council solely for the purpose of completing any activity undertaken in the exercise of the general power of competence which was not completed before the expiry of the council's preceding period of eligibility referred to in standing order 25.**

27. **UNDUE INFLUENCE ON COUNCILLORS**

- a Canvassing councillors or the members of a committee or sub-committee, directly or indirectly, for appointment to or by the council shall disqualify the candidate from such an appointment. The Proper Officer shall disclose the requirements of this standing order to every candidate. An employee of Crediton Town Council shall not canvass or solicit any councillor(s) in respect of their current employment with the Council for their benefit or gain.
- b A councillor or a member of a committee or sub-committee shall not solicit a person for appointment to or by the council or recommend a person or a current employee of Crediton Town Council for such appointment or for promotion; but, nevertheless, any such person may give a written testimonial of a candidate's ability, experience or character for submission to the council with an application for appointment.

28. **RESTRICTIONS ON COUNCILLOR ACTIVITIES**

Unless duly authorised no councillor shall:

- i. inspect any land and/or premises which the Council has a right or duty to inspect; or
- ii. issue orders, instructions or directions.
- iii. Incur any expenditure on behalf of the council or issue an instruction to incur any expenditure.

29. **CREDITON CLOSED CIRCUIT TELEVISION SYSTEM (CCTV)**

In accordance with CCTV protocols from time to time agreed by Crediton Town Council, members of Crediton Town Council undertake a declaration of confidentiality in respect of information and data to which they have access by virtue of their office as a town councillor and owner of the Crediton CCTV system, and will abide by all legislation on the operation and management of the system from time to time in force.

30. **GRANT OF CREDITON CITIZEN AWARD**

A decision to bestow such the Crediton Citizen Award is required to be made at a meeting of the Council. Additionally, at least two thirds of those present and voting must vote in favour of the proposal to confer the honour.

The rights attached to the honorary position are not stipulated in legislation, therefore, this Council will invite them to all civic events. A badge of honour will be presented to the individual.

31. **STANDING ORDERS GENERALLY**

- a All or part of a standing order, except one that incorporates mandatory statutory or legal requirements (in **bold**), may be suspended by resolution in relation to the consideration of an item on the agenda for a meeting.
- b A motion to add to or vary or revoke one or more of the Council's standing orders, except one that incorporates mandatory statutory or legal requirements, shall be proposed by a special motion, the written notice by at least 5 councillors to be given to the Proper Officer in accordance with standing order 9. It will be carried if two-thirds of the councillors at a meeting of the council vote in favour.
- c The Proper Officer shall provide a copy of the Council's standing orders to a councillor as soon as possible.



- d A councillor's failure to observe standing orders more than three times in one meeting may result in them being excluded from the remainder of that meeting in accordance with standing orders.
- e The decision of the Chair of a meeting as to the application of standing orders at the meeting shall be final.

# MODEL FINANCIAL REGULATIONS FOR LOCAL COUNCILS

This Model Financial Regulations template was produced by the National Association of Local Councils (NALC) in April 2024 for the purpose of its member councils and county associations. Every effort has been made to ensure that the contents of this document are correct at time of publication. NALC cannot accept responsibility for errors, omissions and changes to information subsequent to publication.

Notes to assist in the use of this template:

- 1) This document is a model for councils of all sizes to use to develop their own financial regulations, suitable for the size of the council and the activities it undertakes.
- 2) Bold text indicates legal requirements, which a council cannot change or suspend.
- 3) For the rest, each council needs to adapt the model to suit its size and structure. For example, some councils have both a clerk and RFO, possibly with several more staff, while others have a single employee as clerk/RFO. Some councils have committees, some have a high level of delegation and some make all decisions at full council meetings. Many now use online payment methods, but others still rely on cheques.
- 4) Curly brackets indicate words, sentences or sections that can be removed if not applicable, or amended to fit the council's circumstances. An example of this is the phrase {or duly delegated committee}, which can be deleted if there are no committees.
- 5) Specific areas that may need adapting:
  - a) In 1.5 – is the Clerk the RFO?
  - b) In 3.3 and 3.4, the words “Governance and Accountability” do not apply in Wales
  - c) In section 4, does the council have committees and how many years are forecast?
  - d) In 5.6, does the council issue an open invitation to tender, or invite specific firms?
  - e) In 5.9, are online prices acceptable evidence?
  - f) In 5.13, 5.15 and 5.17, does the council have committees?
  - g) In 5.16, will a councillor ever be instructed to place an order?
  - h) In 5.20, is there a minimum level for official orders?
  - i) Section 6 includes several alternatives to cover delegation to committees or to officers, approval of invoices individually or in batches, or for approval of regular contractual payments at the beginning of the year.
  - j) Sections 7, 8 and 9 also includes several alternatives, including wording for where the clerk is a signatory. These are intended to allow a council's financial regulations to fit what they actually do, not to force any council to change what they do.
  - k) Section 10 gives two alternatives, with or without petty cash.
  - l) 13.6 has alternatives for VAT-registered and unregistered councils – only use one.
  - m) 13.7 and 13.8 are removable if they don't apply to the council.

- n) Much of Section 16 can be deleted if not applicable.
  - o) 17.3, is the Clerk the RFO or will the RFO consult the Clerk?
- 6) Square brackets indicate where the council needs to specify who, or how much, or what the timescale is. For example [£500] might need to be £100, or [October] might need to be November, or [the council] might need to say the Policy and Resources Committee.
- a) In 4.1 and 4.7, select the wording for England or Wales, based on your location.
  - b) In Section 4, the council needs to determine the timescale for its budget setting.
- 7) It is challenging to try to offer guidance on setting financial limits. A council spending £1,000 a year is unlikely to delegate authority to spend £500 to its proper officer, but one spending £5 million a year might regard £5,000 as a reasonable limit. Each council needs to determine its own limits, that help, rather than hinder, its operations.
- 8) Key limits to set:
- a) In 5.6, at what limit will the council require a formal tender process to ensure fair competition, rather than just asking for quotes? If this is set too low, it may discourage suppliers. Many small councils might only use formal tenders once every few years.
  - b) In 5.8, at what limit will the council require fixed-price quotes rather than estimates?
  - c) In 5.9, at what level can smaller purchases be made without competition?
  - d) In 5.15, at what level can purchases be made under delegated authority (having complied with the rules about obtaining prices)?
  - e) In 5.18, how much can the clerk commit to spending in an emergency?
  - f) In 6.9, can payment of invoices (for purchases that have already been authorised) be authorised by an officer under delegated authority as a general principle, or only to avoid problems?
  - g) In Section 9, what are the limits for card payments?
  - h) In 16.5, what value of assets can be bought or disposed of, without seeking council approval?
- 9) The contents list is a table that extracts section headings from the document. It can be updated by clicking on the contents list, whereupon a tab saying “update table” appears at the top of the list.
- 10) Once this model has been tailored to fit the council’s needs, the resulting Financial Regulations (with the insertion of the council’s name at the top) should be adopted at a meeting of the full council. The date of adoption should be inserted below the Contents. Any subsequent proposal for amendment should also be made to the full council.
- 11) The council should keep abreast of developments in legislation that affect the local council sector and should review and update its Financial Regulations annually.
- 12) Please ensure that the latest approved version is published on the council’s website.

## CREDITON TOWN COUNCIL FINANCIAL REGULATIONS

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These Financial Regulations were adopted by the council at its meeting held on [enter date].

## 1. General

- 1.1. These Financial Regulations govern the financial management of the Crediton Town Council (CTC) and may only be amended or varied by resolution of full council. They are one of CTC's governing documents and shall be observed in conjunction with the adopted Standing Orders.
- 1.2. Councillors are expected to follow these regulations and not to entice employees to breach them. Failure to follow these regulations brings the office of councillor into disrepute.
- 1.3. Wilful breach of these regulations by an employee may result in disciplinary proceedings.
- 1.4. In these Financial Regulations:
  - 'Accounts and Audit Regulations' means the regulations issued under Sections 32, 43(2) and 46 of the Local Audit and Accountability Act 2014, or any superseding legislation, and then in force, unless otherwise specified.
  - "Approve" refers to an online action, allowing an electronic transaction to take place.
  - "Authorise" refers to a decision by CTC, or a committee or an officer, to allow something to happen.
  - 'Proper practices' means those set out in *The Practitioners' Guide*
  - *Practitioners' Guide* refers to the guide issued by the Joint Panel on Accountability and Governance (JPAG) and published by NALC in England or Governance and Accountability for Local Councils in Wales – A Practitioners Guide jointly published by One Voice Wales and the Society of Local Council Clerks in Wales.
  - 'Must' and **bold text** refer to a statutory obligation CTC cannot change.
  - 'Shall' refers to a non-statutory instruction by CTC to its members and staff.
- 1.5. The Responsible Financial Officer (RFO) holds a statutory office, appointed by CTC. The Town Clerk has been appointed as RFO and these regulations apply accordingly. CTC has appointed the Town Clerk and where RFO is referred to, this indicates the Town Clerk. Both titles are referred to within this document. The RFO;
  - acts under the policy direction of CTC;
  - administers CTC's financial affairs in accordance with all Acts, Regulations and proper practices;
  - determines on behalf of CTC its accounting records and control systems;
  - ensures the accounting control systems are observed;
  - ensures the accounting records are kept up to date;
  - seeks economy, efficiency and effectiveness in the use of CTC resources; and
  - produces financial management information as required by CTC.
- 1.6. **CTC must not delegate any decision regarding:**
  - **setting the final budget or the precept (council tax requirement);**

- **the outcome of a review of the effectiveness of its internal controls**
- **approving accounting statements;**
- **approving an annual governance statement;**
- **borrowing;**
- **declaring eligibility for the General Power of Competence; and**
- **addressing recommendations from the internal or external auditors.**

1.7. In addition, CTC shall:

- Delegate responsibility of determining and regularly reviewing the bank mandate for all CTC bank accounts to the Oversight Committee;
- authorise any grant or single commitment in excess of £5,000.

## **2. Risk management and internal control**

2.1. **CTC must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.**

2.2. The Town Clerk shall prepare, for approval by the Oversight Committee, a risk management policy covering all activities of CTC. This policy and consequential risk management arrangements shall be reviewed by the Oversight Committee at least annually.

2.3. When considering any new activity, the Town Clerk/RFO shall prepare a draft risk assessment including risk management proposals for consideration by CTC.

2.4. **At least once a year, CTC must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.**

2.5. **The accounting control systems determined by the RFO must include measures to:**

- **ensure that risk is appropriately managed;**
- **ensure the prompt, accurate recording of financial transactions;**
- **prevent and detect inaccuracy or fraud; and**
- **allow the reconstitution of any lost records;**
- **identify the duties of officers dealing with transactions and**
- **ensure division of responsibilities.**

2.6. At least quarterly, and at each financial year end, a member other than the Chair or a bank signatory shall be appointed to verify bank reconciliations (for all bank accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the Oversight Committee.



- 2.7. Regular back-up copies shall be made of the records on any CTC-owned computer and stored in the cloud. CTC shall put measures in place to ensure that the ability to access any CTC owned computer is not lost if an employee leaves or is incapacitated for any reason.

### 3. Accounts and audit

- 3.1. All accounting procedures and financial records of CTC shall be determined by the RFO in accordance with the Accounts and Audit Regulations.
- 3.2. **The accounting records determined by the RFO must be sufficient to explain CTC's transactions and to disclose its financial position with reasonable accuracy at any time. In particular, they must contain:**
- **day-to-day entries of all sums of money received and expended by CTC and the matters to which they relate;**
  - **a record of the assets and liabilities of CTC.**
- 3.3. The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual Governance and Accountability Return.
- 3.4. The RFO shall complete and certify the annual Accounting Statements of the council contained in the Annual Governance and Accountability Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the RFO shall submit them (with any related documents) to CTC, within the timescales required by the Accounts and Audit Regulations.
- 3.5. **CTC must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices.**
- 3.6. **Any officer or member of CTC must make available such documents and records as the internal or external auditor consider necessary for the purpose of the audit** and shall, as directed by CTC, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary.
- 3.7. The internal auditor shall be appointed by CTC and shall carry out their work to evaluate the effectiveness of the adopted risk management, control and governance processes in accordance with proper practices specified in the Practitioners' Guide.
- 3.8. CTC shall ensure that the internal auditor:
- is competent and independent of the financial operations of the council;
  - reports to CTC in writing, or in person, on a regular basis with a minimum of one written report during each financial year;
  - can demonstrate competence, objectivity and independence, free from any actual or perceived conflicts of interest, including those arising from family relationships; and

- has no involvement in the management or control of CTC.

3.9. Internal or external auditors may not under any circumstances:

- perform any operational duties for CTC;
- initiate or approve accounting transactions;
- provide financial, legal or other advice including in relation to any future transactions; or
- direct the activities of any CTC employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.

3.10. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as described in The Practitioners Guide.

3.11. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts, including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and documents required by the Local Audit and Accountability Act 2014, or any superseding legislation, and the Accounts and Audit Regulations.

3.12. The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.

#### 4. Budget and precept

4.1. **Before setting a precept, CTC must calculate its council tax requirement for each financial year by preparing and approving a budget, in accordance with The Local Government Finance Act 1992 or succeeding legislation.**

4.2. Budgets for salaries and wages, including employer contributions shall be reviewed by CTC at least annually the following financial year and the final version shall be evidenced by a hard copy schedule signed by the Town Clerk and the Chair of the Oversight Committee]. The Oversight Committee will be informed of any salary implications before they consider draft budgets.

4.3. No later than December each year, the RFO shall prepare a draft budget with detailed estimates of all income and expenditure for the following financial year along with a forecast for the following four financial years, taking account of the lifespan of assets and cost implications of repair or replacement.

4.4. Unspent budgets for completed projects shall not be carried forward to a subsequent year. Unspent funds for partially completed projects may only be carried forward (by placing them in an earmarked reserve) with the formal approval of CTC.

4.5. Each committee shall review its draft budget and submit any proposed amendments to the Oversight Committee not later than the end of November each year.

4.6. The draft budget with any committee proposals and four-year forecast, including any recommendations for the use or accumulation of reserves, shall be considered by the Oversight Committee and a recommendation made to CTC.

- 4.7. Having considered the proposed budget and four-year forecast, CTC shall determine its council tax requirement by setting a budget. CTC shall set a precept for this amount no later than the end of January for the ensuing financial year.
- 4.8. **Any member with council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government Finance Act 1992 and must and must disclose at the start of the meeting that Section 106 applies to them.**
- 4.9. The RFO shall **issue the precept to the billing authority no later than the end of February** and supply each member with a copy of the agreed annual budget. The deadline is set by Mid Devon District Council.
- 4.10. The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.
- 4.11. Any addition to, or withdrawal from, any earmarked reserve shall be agreed by the Oversight Committee, or CTC whichever meeting date fall sooner.

## 5. Procurement

- 5.1. **Members and officers are responsible for obtaining value for money at all times.** Any officer procuring goods, services or works should ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from several suppliers.
- 5.2. The RFO should verify the lawful nature of any proposed purchase before it is made and in the case of new or infrequent purchases, should ensure that the legal power being used is reported to the meeting at which the order is authorised and also recorded in the minutes, if not using the General Power of Competence.
- 5.3. Every contract shall comply with CTC Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency.
- 5.4. **For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The Public Contracts Regulations 2015 or any superseding legislation (“the Legislation”), must be followed in respect of the tendering, award and notification of that contract.**
- 5.5. Where the estimated value is below the Government threshold, CTC shall (with the exception of items listed in paragraph 6.12) obtain prices as follows:
  - i. For contracts estimated to exceed [£60,000] including VAT, the Town Clerk shall advertise an open invitation for tenders in compliance with any relevant provisions of the Legislation. Tenders shall be invited in accordance with Appendix 1;
  - ii. **For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation<sup>1</sup> regarding the advertising of**

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<sup>1</sup> The Regulations require councils to use the Contracts Finder website if they advertise contract opportunities and also to publicise the award of contracts over £30,000 including VAT, regardless of whether they were advertised.

**contract opportunities and the publication of notices about the award of contracts;**

iii. For contracts greater than £5,000 excluding VAT the Town Clerk shall seek at least [3] fixed-price quotes;

iv. where the value is between £500 and [£5,000] excluding VAT, the Town Clerk shall try to obtain 3 estimates {which might include evidence of online prices, or recent prices from regular suppliers.}

vi. For smaller purchases, the Town Clerk] shall seek to achieve value for money.

**vii. Contracts must not be split into smaller lots to avoid compliance with these rules.**

5.6. The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (iv) below:

- i. specialist services, such as legal professionals acting in disputes;
- ii. repairs to, or parts for, existing machinery or equipment;
- iii. works, goods or services that constitute an extension of an existing contract;
- iv. goods or services that are only available from one supplier or are sold at a fixed price.

5.7. When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a recommendation to the Oversight Committee. Avoidance of competition is not a valid reason.

5.8. CTC shall not be obliged to accept the lowest or any tender, quote or estimate.

5.9. Individual purchases within an agreed budget for that type of expenditure may be authorised, in line with adopted Scheme of Delegation and the amounts below by:

- the Town Clerk, for any items up to £2000 excluding VAT
- the Town Clerk, in consultation with the Chair of the Council, or Chair of the appropriate committee, for any items up to £3,000 excluding VAT.
- a duly delegated committee of CTC for all items of expenditure within their delegated budgets for items up to £10,000 excluding VAT.
- in respect of grants, the Oversight Committee within any limits set by CTC and in accordance with the adopted Grants policy.
- CTC for all items over £10,000.

Such authorisation must be supported by a minute (in the case of CTC or committee decisions) or other auditable evidence trail.

5.10. In cases of serious risk to the delivery of council services or to public safety on council premises, the Town Clerk may authorise expenditure of up to £2,000 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Town

Clerk shall report such action to the Chair as soon as possible and to CTC or Oversight Committee as soon as practicable thereafter.

- 5.11. No individual member, or informal group of members may issue an official order unless instructed to do so in advance by a resolution of CTC or make any contract on behalf of CTC.
- 5.12. No expenditure may be authorised that will exceed the budget for that type of expenditure other than by resolution of the CTC, except in an emergency.
- 5.13. No expenditure shall be authorised, no contract entered into or tender accepted in relation to any major project, unless CTC is satisfied that the necessary funds are available and that where a loan is required, Government borrowing approval has been obtained first.
- 5.14. Written communication shall be issued for all work, goods and services above £1000 excluding VAT unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained, along with evidence of receipt of goods.
- 5.15. Any ordering system can be misused and access to them shall be controlled by the Town Clerk.

## **6. Banking and payments**

- 6.1. CTC's banking arrangements, including the bank mandate, shall be recommended by the RFO and authorised by CTC; banking arrangements shall not be delegated to a committee. CTC has resolved to bank with the Cooperative Bank for day to day banking. The arrangements shall be reviewed annually for security and efficiency.
- 6.2. CTC must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. Wherever possible, more than one person should be involved in any payment, for example by dual online authorisation or dual cheque signing. Even where a purchase has been authorised, the payment must also be authorised and only authorised payments shall be approved or signed to allow the funds to leave CTC's bank account.
- 6.3. All invoices for payment should be examined for arithmetical accuracy, analysed to the appropriate expenditure heading and verified to confirm that the work, goods or services were received, checked and represent expenditure previously authorised by the council before being certified by the Town Clerk
- 6.4. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of employment) may be summarised to avoid disclosing any personal information.
- 6.5. All payments shall be made by online banking, or in extreme circumstances, by cheque, in accordance with a resolution of CTC, delegated committee or a delegated decision by the Town Clerk, unless CTC resolves to use a different payment method.
- 6.6. For information only - a schedule of regular payments due in relation to a continuing contract or obligation (such as Salaries, PAYE, National Insurance, pension

contributions, rent, rates, regular maintenance contracts and similar items), which the Oversight Committee} may authorise in advance for the year, will be provided in April each year. The schedule may not include payment amounts, which can be subject to change.

- 6.7. Regular payments shall be reported to the next appropriate meeting of the Oversight Committee for information only.
- 6.8. The Town Clerk shall have delegated authority to authorise payments only in line with the adopted Scheme of Delegation and Financial Regulation 5.15.
  - i. any payment necessary to avoid a charge under the Late Payment of Commercial Debts (Interest) Act 1998 or to comply with contractual terms, where the due date for payment is before the next scheduled meeting of the Oversight Committee or CTC, where the Town Clerk/RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of the Oversight Committee or CTC.
  - ii. Fund transfers within CTC's banking arrangements up to the sum of £10,000, provided that a list of such payments shall be submitted to the next appropriate meeting of the Oversight Committee or CTC.
- 6.9. The RFO shall present a schedule of payments, forming part of the agenda for the meeting, of the Oversight Committee The Oversight Committee shall review the schedule for compliance and, having satisfied itself, shall note payments. . A detailed list of all payments made shall be disclosed within or as an attachment to the minutes of that meeting.

## **7. Electronic payments**

- 7.1. Where internet banking arrangements are made with any bank, the Town Clerk shall be appointed as the Service Administrator. The bank mandate agreed by CTC shall identify councillors who will be authorised to approve transactions on those accounts and a minimum of two people will be involved in any online approval process. An officer may be an authorised signatory, but no signatory should be involved in approving any payment to themselves.
- 7.2. All authorised signatories shall have access to view CTC's Cooperative bank accounts online.
- 7.3. No employee or councillor shall disclose any PIN or password, relevant to CTC or its banking under any circumstances.
- 7.4. A member of staff shall set up all items due for payment online. A list of payments for approval, together with copies of the relevant invoices, shall be sent by email to at least two authorised signatories for their approval to pay.
- 7.5. Authorised users shall check the payment details against the invoices before approving each payment using the online banking system.
- 7.6. Evidence shall be retained showing which users approved the payment online in the form of an online audit trail which will be saved on a CTC-owned computer.

- 7.7. A full list of all payments made in a month shall be provided to the next Oversight Committee meeting and included in the meeting pack.
- 7.8. With the approval of the Oversight Committee in each case, regular payments (such as gas, electricity, telephone, broadband, water, National Non-Domestic Rates, refuse collection, pension contributions and HMRC payments) may be made by variable direct debit, provided that the instructions are signed and approved online by two authorised signatories or approvers as appropriate. The approval of the use of each variable direct debit shall be reviewed by Oversight Committee at least every two years.
- 7.9. Payment may be made by BACS or CHAPS provided that each payment is approved online by two approvers and evidence is retained and any payments are reported to the Oversight Committee at their next meeting. The approval of the use of BACS or CHAPS shall be renewed by resolution of the Oversight Committee or CTC at least every two years.
- 7.10. If thought appropriate by the Oversight Committee, regular payments of fixed sums may be made by standing order, provided that the instructions are signed by two authorised signatories, evidence of this is retained and any payments are reported to the Oversight Committee when made. The approval of the use of a standing order shall be reviewed by the Oversight Committee at least every two years.
- 7.11. Account details for suppliers may only be changed upon written notification by the supplier verified by two approvers. This is a potential area for fraud and the individuals involved should ensure that any change is genuine.
- 7.12. Members and officers shall ensure that any computer used for CTC's financial business has adequate security, with anti-virus, anti-spyware and firewall software installed and regularly updated.
- 7.13. Remembered password facilities, other than secure password stores requiring separate identity verification, should not be used on any computer used for CTC banking.

## **8. Cheque payments**

- 8.1. Cheques or orders for payment in accordance with a resolution or delegated decision shall be signed by two authorised signatories.
- 8.2. A signatory having a family or business relationship with the beneficiary of a payment shall not, under normal circumstances, be a signatory to that payment.
- 8.3. To indicate agreement of the details on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall also initial the cheque counterfoil and invoice.

## **9. Payment cards**

- 9.1. Any Debit Card issued for use will be specifically restricted to the Town Clerk and will also be restricted to a single transaction maximum value of £500 unless authorised by CTC or the Oversight Committee in writing before any order is placed.



- 9.2. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the Oversight Committee. Transactions and purchases made will be reported to the Oversight Committee and authority for topping-up shall be at the discretion of the Oversight Committee.
- 9.3. Any corporate credit card or trade card account opened by CTC will be specifically restricted to use by the Town Clerk and any balance shall be paid in full each month.
- 9.4. Personal credit or debit cards of members or staff shall not be used except for expenses of up to £50 including VAT, incurred in accordance with CTC policy and budgets.

## **10. Petty Cash**

- 10.1. Whilst CTC does not hold petty cash, Crediton Youth Service receives cash for subscriptions and provision of a tuck shop.
  - a) No payments are made from cash held.
  - b) All cash is banked promptly and clearly defined for accounting purposes.Failure to comply with any aspect of section 10 (Petty Cash) may result in disciplinary action.

## **11. Payment of salaries and allowances**

- 11.1. **As an employer, CTC must make arrangements to comply with the statutory requirements of PAYE legislation.**
- 11.2. **Councillors allowances (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment.**
- 11.3. Salary rates shall be agreed by the Oversight Committee or CTC where required . No changes shall be made to any employee's gross pay, emoluments, or terms and conditions of employment without the prior consent of the Oversight Committee.
- 11.4. Payment of salaries shall be made, after deduction of tax, national insurance, pension contributions and any similar statutory or discretionary deductions, on the dates stipulated in employment contracts.
- 11.5. Deductions from salary shall be paid to the relevant bodies within the required timescales, provided that each payment is reported, as set out in these regulations above.
- 11.6. Each payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a payroll control account, with the total of such payments each calendar month reported in the financial management system. Payroll reports will be reviewed by the Oversight Committee to ensure that the correct payments have been made.
- 11.7. Any termination payments shall be supported by a report to the Oversight Committee, setting out a clear business case. Termination payments shall only be authorised by the full council.
- 11.8. Before employing interim staff, the Oversight Committee must consider a full business case.

## **12. Loans and investments**

- 12.1. Any application for Government approval to borrow money and subsequent arrangements for a loan must be authorised by CTC and recorded in the minutes. All borrowing shall be in the name of CTC, after obtaining any necessary approval.
- 12.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State such as Hire Purchase, Leasing of tangible assets or loans to be repaid within the financial year must be authorised by CTC, following a written report on the value for money of the proposed transaction.
- 12.3. CTC shall approve an Investment Strategy and Policy in accordance with Statutory Guidance on Local Government Investments, which must be written in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the Oversight Committee annually.
- 12.4. All investment of money under the control of CTC shall be in the name of CTC.
- 12.5. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 12.6. Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, shall be made in accordance with these regulations.

### **13. Income**

- 13.1. The collection of all sums due to CTC shall be the responsibility of and under the supervision of the RFO.
- 13.2. CTC will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the Town Clerk. The Town Clerk shall be responsible for the collection of all amounts due to CTC.
- 13.3. Any sums found to be irrecoverable and any bad debts shall be reported to the Oversight Committee by the Town Clerk and shall be written off in the year. CTC's approval shall be shown in the accounting records.
- 13.4. All sums received on behalf of CTC shall be deposited intact with the Cooperative Bank, with such frequency as the RFO considers necessary. The origin of each receipt shall clearly be recorded on the paying-in slip or other record.
- 13.5. Personal cheques shall not be cashed out of money held on behalf of CTC.
- 13.6. The RFO shall ensure that VAT is correctly recorded in the council's accounting software and that any VAT Return required is submitted from the software by the due date.
- 13.7. Where any cash is received by CTC other than in accordance with Section 10 (Petty Cash), the RFO shall ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control record such as ticket issues, and that appropriate care is taken for the security and safety of individuals banking such cash.

### **14. Payments under contracts for building or other construction works**

14.1. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments, which shall be made within the time specified in the contract based on signed certificates from the architect or other consultant engaged to supervise the works.

14.2. Any variation of, addition to or omission from a contract must be authorised by the Town Clerk to the contractor in writing, with CTC being informed where the final cost is likely to exceed the contract sum by 5% or more, or likely to exceed the budget available.

## **15. Stores and equipment**

15.1. The Town Clerk shall be responsible for the care and custody of stores and equipment.

15.2. Delivery notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.

15.3. Stocks shall be kept at the minimum levels consistent with operational requirements.

15.4. The RFO shall be responsible for periodic checks of stocks and stores, at least annually.

## **16. Assets, properties and estates**

16.1. The Town Clerk shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the council.

16.2. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date, with a record of all properties held by CTC, their location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held, in accordance with Accounts and Audit Regulations.

16.3. The continued existence of tangible assets shown in the above Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets and reported to the relevant committee.

16.4. No interest in land shall be purchased or otherwise acquired, sold, leased or otherwise disposed of without the authority of CTC, together with any other consents required by law. In each case a written report shall be provided to CTC in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate where required by law).

No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of CTC, together with any other consents required by law, except where the estimated value of any one item does not exceed £500. In each case a written report shall be provided to CTC with a full business case.

## **17. Insurance**

- 17.1. The RFO shall keep a record of all insurances effected by CTC and the property and risks covered, reviewing these annually before the renewal date in conjunction with CTC's review of risk management.
- 17.2. The Town Clerk shall give prompt notification to the RFO of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.
- 17.3. The RFO shall be notified of any loss, liability, damage or event likely to lead to a claim, and shall report these to [the council] at the next available meeting. The RFO shall negotiate all claims on the council's insurers.
- 17.4. All appropriate members and employees of CTC shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined annually by CTC, or the Oversight Committee.

## **18. Suspension and revision of Financial Regulations**

- 18.1. CTC shall review these Financial Regulations annually and following any staffing change. The Town Clerk shall monitor changes in legislation or proper practices and advise CTC or Oversight Committee of any need to amend these Financial Regulations.
- 18.2. CTC or the Oversight Committee may, by resolution duly notified prior to the relevant meeting of CTC or Oversight Committee as appropriate, suspend any part of these Financial Regulations, provided that reasons for the suspension are recorded and that an assessment of the risks arising has been presented to all members. Suspension does not disapply any legislation or permit CTC to act unlawfully.
- 18.3. CTC or the Oversight Committee council may temporarily amend these Financial Regulations by a duly notified resolution, to cope with periods of absence, local government reorganisation, national restrictions or other exceptional circumstances.

## **Appendix 1 - Tender process**

- 1) Any invitation to tender shall state the general nature of the intended contract and the Town Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases.
- 2) The invitation shall in addition state that tenders must be addressed to the Town Clerk in the ordinary course of post, unless an electronic tendering process has been agreed by CTC.
- 3) Where a postal process is used, each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract. All sealed tenders shall be opened at the same time on the prescribed date by the Town Clerk in the presence of at least one member of CTC.
- 4) Where an electronic tendering process is used, CTC shall use a specific email address that will be monitored to ensure that nobody accesses any tender before the expiry of the deadline for submission.
- 5) Any invitation to tender issued under this regulation shall be subject to Standing Order 19 and shall refer to the terms of the Bribery Act 2010.
- 6) Where CTC, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and CTC requires further pricing, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.



## Credon Town Council – Terms of Reference PROPOSED

### **Community Committee**

- The committee will comprise 8 members.
- The committee will comprise 2 substitute members.
- The quorum of the committee shall be 3 members.
- The committee will undertake the following role and functions:
  - To meet monthly
  - To consider and comment on strategic development policies and consultations documents received from other bodies which affect Credon
  - To facilitate greater member focus on town policy development to positively shape the future of Credon
  - Preparation of the Credon Neighbourhood Plan and any subsequent amendments
  - To comment on planning applications referred to the council for comment on behalf of the council
  - To identify and facilitate positive change within the town by working with key stakeholders, local organisation/groups and the whole community
  - Liaise with other bodies regarding highways and traffic management, public lighting, public toilets and public transport
  - To manage general matters affecting the towns heritage, historic environment, and art related activities
  - To manage all matters relating to [CUT!]
  - To consider the recommendations of sub-committees or working (advisory) groups under the control of the committee
  - Authorisation of committee related expenditure within the budget provided that payment is made within the limit previously approved by council. The committee cannot commit or spend from future budgets not confirmed or from future years. The virement of funds must be authorised by Full Council. – delegated authority to Town Clerk in line with Scheme of Delegation and Financial Regulations

### **Oversight Committee**

- The committee will comprise 8 members.
- The committee will comprise 2 substitute members.
- The quorum of the committee shall be 3 members.
- The committee will undertake the following role and functions:
  - To meet monthly
  - To consider the Responsible Finance Officer's reports on annual estimates of income and expenditure (budget) for continuing services and payments of capital expenditure for the next three financial years; and to make recommendations to Full Council on the budget and precept in time for the Full Council meeting to be held in December/January each year



- To consider forward planning and provide recommendations to Full Council for earmarked reserves levels which may include the replacement of equipment, vehicles, buildings and/or specific items of expenditure required in the future in order to lessen the precept burden in any one year
- To ensure Full Council hold adequate general reserves, in line with best practice, to secure future budgets
- To appoint a panel to carry out quarterly internal control checks in line with best practice, legislation and council's duty
- To take responsibility for the council's banking requirements, including administration of accounts
- To undertake an annual risk assessment regarding the council's accounting procedure
- To take responsibility for general staffing matters (e.g. health and safety matters, implementing policies etc.)
- To handle recruitment matters
- To consider all matters concerning the council's employees including to issue, vary and terminate employment contracts
- The committee shall be empowered to take decisions and such action as is seen fit to deal with any unforeseen personnel matters which may arise from time to time, including the council's Employer's Duty of Care and Councillor Conduct
- To undertake the line management responsibility of the Town Clerk as the most senior officer of the council
- To carry out the Town Clerk's appraisals
- To handle any informal or formal grievance and initiating any informal or formal disciplinary action in the first instance
- To oversee the training requirements of council staff and councillors
- Make recommendations to the council on new areas of policy and procedures
- To manage, review and amend as necessary the council's policies, procedures and protocols
- To recommend changes to the council's Standing Orders, Financial Regulations, Scheme of Delegation and Terms of Reference
- To oversee the provision of Youth Work
- Oversee the council's insurance arrangements
- Oversee any legal proceedings
- Overseeing electoral matters
- Managing the council's publicity and public relations
- Managing the council's risk management practices and procedures
- Oversee civic events such as Remembrance Parade, Beacon Lighting etc
- Overseeing council's involvement in any Twinning arrangements
- To scrutinise, when required, council activities and decisions
- To consider the recommendations of sub-committees or working (advisory) groups under the control of the Council Affairs and Finance Committee
- Authorisation of committee related expenditure within the budget provided that payment is made within the limit previously approved by council. The



committee cannot commit or spend from future budgets not confirmed or from future years. The virement of funds must be authorised by Full Council.

## **Community and Environment Committee – RECOMMEND DISBANDMENT**

- The committee will comprise 8 members.
- The committee will comprise 2 substitute members.
- The quorum of the committee shall be 3 members.
- The committee will undertake the following role and functions:
  - To meet every six weeks
  - To make recommendations to the council on the formulation of any policy or strategy in relation to the discharge of the allotments function – delegated authority to Town Clerk in consultation with Chair of Planning and Town Strategy Committee or items to be added to committee agenda where required
  - To make recommendations to the council on the resources necessary to discharge the open space and allotment functions – to Planning and Town Strategy Committee
  - To discharge all other aspects of the allotments function in accordance with relevant legislation, any policy or strategy relating to the function approved by the council, and within the budget provision made by the council – delegated authority to Town Clerk
  - To co-ordinate the provision of floral displays within Credition – delegated authority to Town Clerk
  - To co-ordinate community engagement relating to the committee on an annual basis - delegated authority to Town Clerk or items be added to Planning and Town Strategy Committee agenda where required
  - To actively seek out sponsorship and funding for open spaces to enable projects to progress – delegated authority to Town Clerk
  - To identify opportunities to promote public open spaces within the town and encourage people to visit Credition - delegated authority to Town Clerk or items be added to Planning and Town Strategy Committee agenda where required
  - To encourage the community to become involved in the planting and maintenance of public open spaces within the town and in particular the Peoples Park wildlife area – delegated authority to Town Clerk
  - To be responsible for the maintenance (internal and external) and to oversee all assets and property (council owned and leased) - delegated authority to Town Clerk (within approved budgets) or items be added to Planning and Town Strategy Committee agenda where required
  - To make recommendations to the council on the formulation of any policy or strategy in relation to council owned or leased open spaces – to Planning and Town Strategy Committee
  - To develop and maintain a rolling five year planned maintenance programme for all property and assets – to Planning and Town Strategy Committee





- To manage projects funded by Earmarked Reserves as approved by Full Council – To Planning and Town Strategy Committee
- To determine strategy for income producing council assets – to Planning and Town Strategy
- To manage relevant contracts as required – to Oversight Committee
- Authorisation of committee related expenditure within the budget provided that payment is made within the limit previously approved by Full Council. The Committee cannot commit or spend from future budgets not confirmed or from future years. The virement of funds must be authorised by Full Council. – delegated authority to Town Clerk in line with Scheme of Delegation and Financial Regulations

## **Climate Emergency Committee – RECOMMEND DISBANDMENT**

- The committee will comprise 6 members.
- The quorum of the committee shall be 3 members.
- The committee will report directly to Full Council and will undertake the following role and functions:
  - To meet every six weeks
  - To review policies for achieving low carbon/carbon neutral operations and sustainability – To Oversight Committee
  - To look at the town council's own practices in relation to Climate Change – for relevant committee where required
  - To investigate how to favour sustainable contractors as part of a phased process – To Oversight Committee
  - 
  - To provide further information through the council's website and newsletters – delegated authority to Town Clerk

## **Christmas in Credition Sub-Committee – RECOMMEND DISBANDMENT**

- The sub-committee will comprise 4 members together with representation from the local community, including local groups, organisations and individuals.
- The quorum of the sub-committee shall be 3 members.
- The sub-committee will report directly to the Planning and Town Strategy Committee.
- The sub-committee will adopt an enabling role where possible, drawing together the expertise of the various groups/organisation/individuals to the benefit of the community, event and or project.
- All members of the committee may vote, including non-council members.
- The committee will undertake the following role and functions:
  - To co-ordinate and facilitate a Christmas Light Switch-on Event on an annual basis
  - To co-ordinate and facilitate christmas illuminations in Credition
  - To actively seek out sponsorship and funding for the events
  - To identify opportunities to promote the christmas events and encourage people to visit Credition



- To enable the provision of entertainment in the Town Square on an annual basis in order to bring the whole community together
- The Committee will meet approximately 8 times per year.

## **Grants Sub- Committee**

- The sub-committee will comprise 5 Members.
- The quorum of the sub-committee shall be 3 Members.
- The sub-committee will report directly to the Oversight Committee and will undertake the following role and functions:
  - To review the council's Grants Policy and make recommendations for any amendments to the Oversight Committee
  - To consider grant applications and make recommendations to the Oversight Committee, in accordance with policy
  - The sub-committee will meet 3-4 times per year.

## **Parish Paths Sub-Committee**

- The sub-committee will comprise 4 members of Credition Town Council together with representation from the local community, including local groups, organisations and individuals.
- The quorum of the sub-committee shall be 3 members.
- The sub-committee will report directly to the Planning and Town Strategy Committee
- The sub-committee will adopt an enabling role where possible, drawing together the expertise of the various groups/organisation/individuals to the benefit of the community, event and/or project.
- All members of the sub-committee may vote, including non-council members.
- The sub-committee will undertake the following role and functions:
  - To arrange works when necessary to maintain Credition's footpaths
  - To co-ordinate regular surveys of the footpaths within Credition
  - To identify opportunities to promote Credition's footpaths and encourage people to visit Credition
  - The sub-committee will meet 3 times per year.

## **Credition Youth Service Delivery Sub Committee**

- The sub-committee will comprise 4 members and will be attended by the Town Clerk and/or the Lead Youth Worker
- The quorum of the sub-committee shall be 3 Members.
- The sub-committee will report directly to the Council Affairs and Finance Committee and will undertake the following role and functions:
  - To review and recommend the aims and objectives of the youth service
  - To agree and recommend a set of 'values' for the youth service
  - To review the service delivery
  - To consider long term aspirations



- To investigate other operating models, such as a Community Interest Company.

## **Emergency Committee**

- The committee will comprise 4 members.
- The quorum of the committee shall be 2 members.
- The committee shall undertake the following roles and functions:
  - This committee will only meet in times of sudden local or national disaster or emergency, and then shall act with the full powers of the council.



# CREDITON TOWN COUNCIL

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## Credition Cluster Group Report

**Report by:** Town Clerk  
**To:** Full Council  
**Date:** For consideration on 25 June 2024

### Recommendation

**1. Purpose**

Full Council is recommended to elect two representatives from each Credition Ward to represent Credition Town Council at Cluster meetings.

**2. Background**

The aims of the Cluster Group are as follows:

- To provide a stronger voice for the cluster in discussions with the District and County Councils
- To establish common purpose – identify where parish / town councils can work together
- To develop an approach / mechanism for councils to working together.

The information document provided details the initiative and its aims.

**3. Proposals**

That two members from each Credition Ward are elected to sit on the Credition Cluster Group and attend meetings (currently held monthly).

**4. Financial Implications**

The Cluster Group is currently administered by the Town Clerk. A grant from DALC will be made to support administration.

**5. Climate Implications**

There are no known climate implications.

**6. Conclusion**

The aim of the cluster is to engage and secure stronger relationships with neighbouring parishes, and to work together where possible.

# Crediton Cluster: Road map

## **Purpose:**

Provide a stronger voice for the cluster in discussions with District and County.

Establish common purpose – identify where parish / town councils can work together.

Develop an approach / mechanism for councils to working together.

## **Approach**

Project based approach - for example, developing a mid-Devon footpath network.

Loose enough group to flex to be able to include nearby town / parish councils, but tight enough to give weight in a collective voice.

Sophisticated enough to enable communities to work together where it is appropriate and facilitate groups within groups.

Monthly meetings continue as the group grows organically.

## **Cluster Road Map**

Stage 1 – establish simple cluster rules:

- 2 reps per parish / ward.
- Eligible councils:
  - Contiguous to Crediton
  - Geographic boundaries – north of the A30? West of the Exe? Crediton facing?
  - Those that want to be involved / with a significant community connection to Crediton.
- Free membership
- Circulate meetings to socialise the group.

Stage 2 – Common Purpose for the group

- Things we can influence / voice as a collective.
- Projects that connect us e.g., footpaths and roads.
- Projects where learning can be shared.

## Crediton Cluster: Road map

Stage 3 – Sell the idea:

- Cluster delegates visit parish meetings to sell the message / develop the cluster.
- Find out what parishes want to work on – collate the feedback.
- Operate on a project basis.

Stage 4 – Review Terms of reference – stay the same or change?

- Mechanism for working together.
- Confirming membership – fixed boundary / funding commitments.

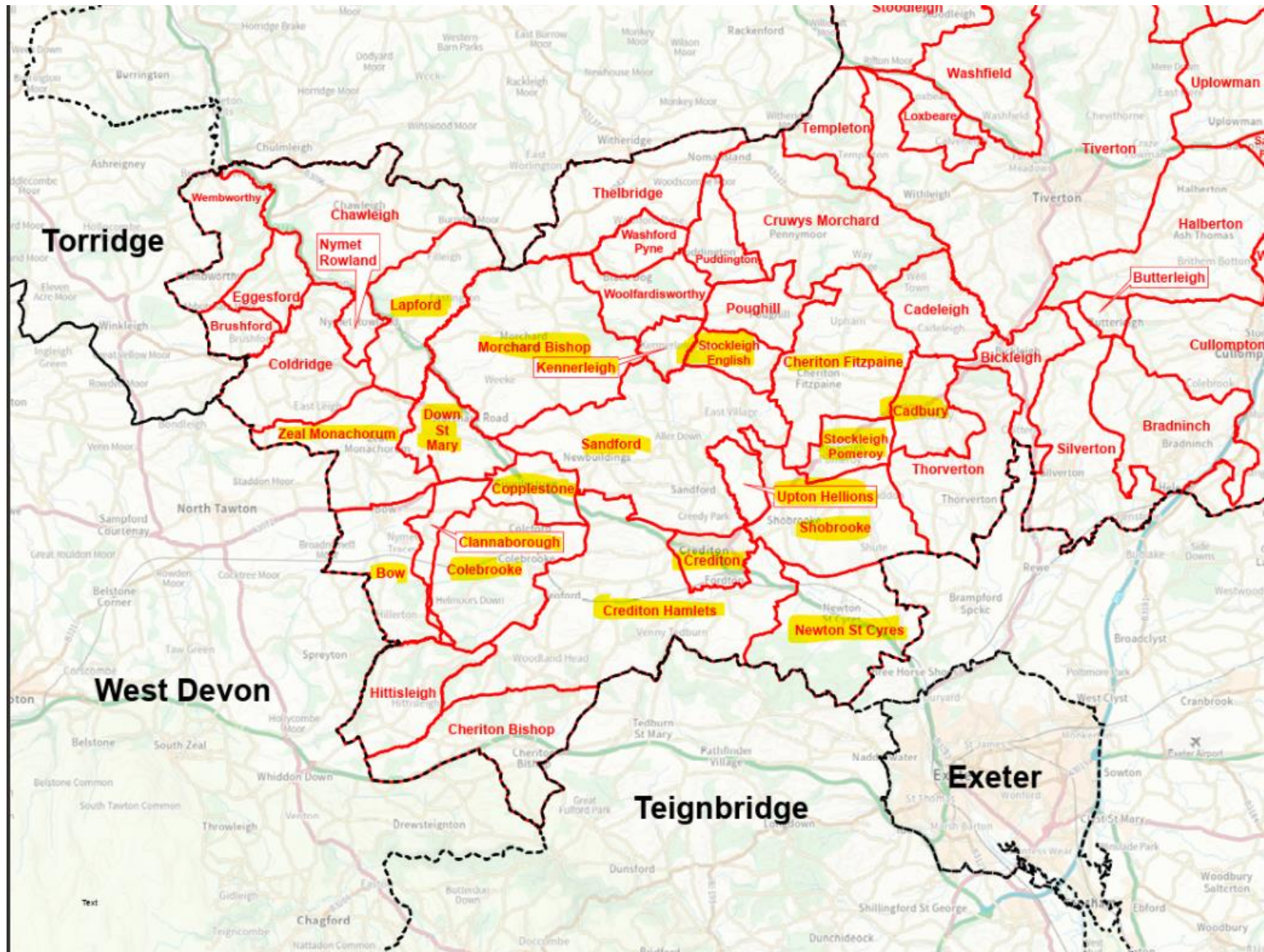
Examples of things we could work together on:

- Response to District and County consultations
- Footpaths, footways & cycle paths
- Roads
- Drainage
- Signage
- Local services

RW / SH, 21/2/2024



# Crediton Cluster: Road map



## Crediton Cluster: Road map

List of parishes/wards to be invited:

- Lapford
- Zeal Monachorum
- Down St Mary
- Bow
- Colebrook
- Clannaborough
- Morchard Bishop
- Kennerleigh
- Sandford
- Coplestone
- Crediton Hamlets
- Crediton Boniface
- Crediton Lawrence
- Stockleigh English
- Cheriton Fitzpaine
- Cadbury
- Stockleigh Pomeroy
- Upton Hellions
- Shobrooke
- Newton St Cyres
- Tedburn St Mary

DRAFT



