



To All Credition Town Councillors

You are hereby summoned to attend a meeting of the **Oversight Committee**, which will be held on **Tuesday, May 13, 2025, at 19:00, at The Bungalow, 8 North Street, EX17 2BT.**

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, 08 May 2025

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

243 - Welcome and Introduction

Opening of meeting by the Chair and member introductions

244 - 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)

245 - Apologies

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

246 - Declarations of Interest and Request for Dispensations

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

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

247 - Climate Emergency

To note that decisions will be made with the climate emergency at the forefront of decision and policy making

248 - 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

249 - Chair's and Clerk's Announcements

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

250 - Oversight Committee Minutes

To approve and sign the minutes of the meeting held on 25 March 2025 and 08 April 2025, as a correct record (minutes will be issued with the agenda)

251 - Finance

251.1 - To receive and approve transactions between 01 April and 30 April 2025

251.2 - To receive and approve the bank reconciliation to 30 April 2025

251.3 - To note bank account balances to 30 April 2025

251.4 - To note year to date spend

252 - Ear Marked Reserves

252.1 - To receive the Ear marked Reserves Report

252.2 - To approve spending £439.95 from Premises EMR (328) on water charges for the Bungalow

252.3 - To approve an addition of £340 to the Food Festival EMR (369)

252.4 - To approve the use of the following Earmarked for both withdrawals and additions without prior approval from the Oversight Committee

EMR 349: St Boniface/Devon Day

EMR 369: Food Festival

EMR 370: VE DAY

EMR 365: Youth PCC Grant

EMR 366: Youth Underspend 2024/25

EMR 373: Youth Subs 2024/25

(A report detailing all transactions will be presented to the Oversight Committee on a monthly basis and all payments will be made in line with Financial Regulations)

253 - Bank signatory review

253.1 - To receive the Bank Signatories Report

253.2 - To approve the removal of Frank Letch from the Co-op and Nationwide accounts

253.3 - To appoint one additional signatory to the CCLA account

254 - Audit 2024/25

254.1 - Interim Audit 2024/25

To receive a verbal update from the Town Clerk on actions raised in the Interim Audit

254.2 - End of Year Audit 2024/25

To receive the End of Year Audit report and review actions raised

255 - Asset Transfer Working Group

To receive a verbal update from the Asset Transfer Working Group

256 - Manor Office

To receive a verbal update from the Town Clerk regarding the move to new premises

257 - Old Landscore School

To receive the updated plans for Old Landscore School and to agree any further action

258 - Date of next meeting

To note that the date of the next meeting will be Tuesday 10 June 2025

259 - 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

260 - Events and Town Centre Officer

To receive a verbal update on the recruitment of the Events and Town Centre Officer

261 - Reports Pack**Attachments**

[2025-03-25 - Oversight - Minutes.pdf](#)

[2025-04-08 - Oversight - Minutes.pdf](#)

[Transactions 1 - 30 April 2025.pdf](#)

[Bank rec as at 30 April 2025.pdf](#)

[Bank balances as at 30 April 2025.PDF](#)

[Y2D Budget 25-26.pdf](#)

[EMR movement.docx](#)

[Review of Bank Signatories.docx](#)

[2024-25 CTC Internal Audit Observations with comments.xlsx](#)

[2024-25 Crediton Town Council Year End Internal Audit Observations.xlsx](#)

[070_250401_concept scheme revised APRIL 2025.pdf](#)



Minutes of the Oversight of the Democratic Services held on Tuesday, March 25, 2025 at 10:00 in the Bungalow, 8 North Street, Credition, EX17 2BT.

Present: Cllrs Steve Huxtable, Jim Cairney, Giles Fawssett and Guy Cochran

Apologies: Cllrs Brookes-Hocking, Harris and N Letch

Absent: Cllr Backhouse

Minute Taker: Rachel Avery, Town Clerk

MINUTES

210 WELCOME AND INTRODUCTION

Cllr Huxtable opened the meeting at 10.04.

211 PUBLIC QUESTION TIME

There were no members of the public in attendance.

212 APOLOGIES

Decision: The apologies of Cllrs Brookes-Hocking (personal), Harris (holiday) N Letch (personal) were **noted**.

213 DECLARATIONS OF INTEREST AND REQUEST FOR DISPENSATIONS

213.1 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.

213.2 TO CONSIDER ANY DISPENSATION REQUESTS (REQUESTS SHOULD BE MADE TO THE TOWN CLERK PRIOR TO THE MEETING)

There were no dispensation requests.

214 CLIMATE EMERGENCY

It was noted that decisions will be made with the climate emergency at the forefront of decision and policy making.

215 ORDER OF BUSINESS

There were no changes to the order of business.

216 CHAIR'S AND CLERK'S ANNOUNCEMENTS

There were no announcements.

217 OVERSIGHT COMMITTEE MINUTES

Decision: The minutes from the Oversight Committee meeting held on Tuesday, 11 March 2025, were approved as a correct record. (Proposed by Cllr Cochran)

218 DATE OF NEXT MEETING

It was **noted** that the next meeting will be held on Tuesday, 8 April 2025.

219 PART II

Decision: It was **resolved** to approve the exclusion of the public and press were from the meeting under section 1(2) of the Public Bodies (Admission to Meetings) Act 1960. (Proposed by Cllr Huxtable)

220 EVENTS AND TOWN CENTRE OFFICER**220.1 TO APPROVE THE PROPOSED TITLE OF THE ROLE**

Decision: It was **resolved** to approve the proposed title of the role. (Proposed by Cllr Cochran)

220.2 TO RECEIVE AND APPROVE THE RECRUITMENT PACK, TO INCLUDE JOB DESCRIPTION AND PERSON SPECIFICATION

Decision: It was **resolved** to approve the recruitment pack, with minor amendments discussed and agreed. (Proposed by Cllr Cochran)

220.3 TO APPROVE THE SALARY COLUMN POINT

Decision: It was **resolved** to approve the salary point. (Proposed by Cllr Fawcett)

Cllr Cairney joined the meeting at 10.12

220.4 TO APPROVE AN APPLICATION FORM, SHORTLISTING AND INTERVIEW TIMELINE

The application form was confirmed to remain unchanged from the previous version. The closing date for applications was set for 25 April, with shortlisting to commence immediately thereafter and interviews to be held from 30 April onwards. The interview panel would be agreed at the next meeting on 08 April.

221 STAFFING REPORT

The contents of the confidential staffing report were **noted** and actions **agreed**.

Decision: It was **resolved** to appoint Cllr Huxtable as the investigator, if required. (Proposed by Cllr Cairney). It was **resolved** to appoint Cllrs Harris, Brookes-Hocking and Cochran to the review panel, if required. (Proposed by Cllr Cairney)

222 REPORTS PACK

Signed

Dated.....



Minutes of the Oversight Committee meeting, held on Tuesday, April 8, 2025 at 19:00 in the Bungalow, 8 North Street, Credition, EX17 2BT

Present: Cllrs Steve Huxtable, Jim Cairney, Guy Cochran, Giles Fawssett and Joyce Harris

Apologies: Cllrs Rachel Backhouse, Liz Brookes-Hocking and Natalia Letch

In Attendance: 3 members of the public

Minute Taker: Rachel Avery, Town Clerk

MINUTES

The meeting commenced with the Mayor, Cllr Cochran, requesting a moment of silence following the news that Cllr Frank Letch MBE had died in the early hours of Tuesday 08 April 2025

223 WELCOME AND INTRODUCTION

Cllr Huxtable opened the meeting at 19.03 and members introduced themselves.

224 PUBLIC QUESTION TIME

One member of the public raised the following items:

- Concerns about the appointment of additional office roles due to high administrative costs and asked whether budgets and level of precept had been considered. Cllr Huxtable responded by affirming that costs, the annual budget, and the precept are taken seriously and are subject to thorough discussions
- Sought confirmation that MDDC is funding the paddling pool rather than the Town Council. Cllr Huxtable clarified that discussions with MDDC are ongoing regarding funding contributions for the paddling pool and potential refurbishment or creation of a splash park
- Whether the paddling pool would be open this year, with Cllr Huxtable confirming that he understood it would open despite funding uncertainties
- Expressed condolences to Cllr F Letch's family.

225 APOLOGIES

Decision: The apologies of Cllrs Backhouse (illness), Brookes-Hocking (holiday) and N Letch (personal) were **noted**.

226 DECLARATIONS OF INTEREST AND REQUEST FOR DISPENSATIONS

226.1 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.

226.2 TO CONSIDER ANY DISPENSATION REQUESTS (REQUESTS SHOULD BE MADE TO THE TOWN CLERK PRIOR TO THE MEETING)

There were no dispensation requests.

227 CLIMATE EMERGENCY

It was **noted** that decisions will be made with the climate emergency at the forefront of decision and policy making.

228 ORDER OF BUSINESS

There were no changes to the order of business.

229 CHAIR'S AND CLERK'S ANNOUNCEMENTS

There were no announcements.

230 OVERSIGHT COMMITTEE MINUTES

Cllr Huxtable **noted** a minor amendment to item 221, where the words 'if required' had been omitted but were now included to ensure the minutes read accurately.

Decision: The minutes from the Oversight Committee meeting held on Tuesday, 11 March 2025, were **approved** as a correct record. (Proposed by Cllr Huxtable)

231 FINANCE

231.1 TO RECEIVE AND APPROVE TRANSACTIONS BETWEEN 01 MARCH AND 31 MARCH 2025

Decision: It was **resolved** to **approve** transactions between 01 March and 31 March 2025. (Proposed by Cllr Harris)

231.2 TO RECEIVE AND APPROVE THE BANK RECONCILIATION TO 31 MARCH 2025

Decision: It was **resolved** to **approve** the bank reconciliation to 31 March 2025 was received and approved.

231.3 TO NOTE BANK ACCOUNT BALANCES TO 31 MARCH 2025

The bank account balances as of 31 March 2025 were **noted**.

231.4 TO NOTE YEAR TO DATE SPEND

The year-to-date spend up to 31 March 2025 was **noted**.

231.5 TO REVIEW AND AGREE THE FIVE YEAR FORECAST

The committee reviewed the five-year forecast, which showed a consistent increase of approximately 3% annually.

Decision: It was **resolved** to approve the five-year forecast showing a consistent increase of approximately 3% annually. (Proposed by Cllr Cochran)

232 REGULAR PAYMENTS 2025/26

The committee reviewed and approved the Schedule of Regular Payments for 2025/26.

Decision: It was **resolved** to approve the Schedule of Regular Payments for 2025/26.
(Proposed by Cllr Harris)

233 SCHEDULE OF FEES 2025/26

The committee reviewed and approved the Schedule of Fees for 2025/26. This document consolidated all charges into one comprehensive list, a requirement noted during the 2023/24 internal audit.

Decision: It was **resolved** to approve the Schedule of Fees for 2025/26. (Proposed by Cllr Harris)

234 EARMARKED RESERVES

234.1 TO APPROVE AN ADDITION OF £920 TO PARISH PATHS EARMARKED RESERVES, FOLLOWING THE RECEIPT OF THE PARISH PATHS MAINTENANCE GRANT

Decision: It was **resolved** to approve the addition of £920.00 to Parish Paths Earmarked Reserves. (Proposed by Cllr Cochran)

234.2 TO APPROVE TO SPEND £680.09 FROM ALLOTMENT EARMARKED RESERVES TO COVER THE COST OF THE WATER LEAK AT THE BARNFIELD ALLOTMENT SITE

Decision: It was **resolved** to approve the spending of £680.09 from Allotment Earmarked Reserves to cover the cost of detecting and addressing a water leak at the Barnfield Allotment site. (Proposed by Cllr Cochran)

235 ASSET TRANSFER WORKING GROUP

235.1 TO RECEIVE THE TOWN CLERK'S REPORT REGARDING THE CREATION OF AN ASSET TRANSFER WORKING GROUP AND TO APPROVE THE RECOMMENDATIONS THEREIN

The Town Clerk's report and recommendations regarding the creation of an Asset Transfer Working Group were received. It was **noted** that the working group aims to proactively address potential asset transfers from the District Council to the Town Council, ensuring readiness for such requests. The terms of reference for the working group were approved, and four councillors were appointed to the group: Councillors Backhouse, Brookes-Hocking, Huxtable and Harris.

Decision: It was **resolved** to **approve** the creation of an Asset Transfer Working Group. (Proposed by Cllr Harris)

Decision: It was **resolved** to **approve** the Terms of Reference for the Asset Transfer Working Group. (Proposed by Cllr Harris)

235.2 TO APPROVE THE ASSET TRANSFER POLICY

Decision: It was **resolved** to **approve** the Asset Transfer Policy. (Proposed by Cllr Harris)

236 LOCAL COUNCIL AWARD SCHEME

The Town Clerk provided a verbal update on the Local Council Award Scheme, citing an aim to working towards new accreditation, with a target submission date in September

to allow adequate preparation time. The Town Clerk and Cllr Huxtable had reviewed the checklist and determined that most criteria were already met, with only minor adjustments required.

237 DEVON COUNTY COUNCIL PENSION FUND

Councillor Backhouse had confirmed, prior to the meeting, that she was unable to provide an update on the Devon County Council Pension Fund due to a lack of information from her contact. This item was noted and would remain on the agenda for the May meeting.

238 YEAR 10 WORK EXPERIENCE

The Town Clerk provided a verbal report on the Year 10 work experience programme. Students will engage in various activities, including setting up a mock council meeting, creating agendas, running the meeting, and minuting the proceedings. The Town Clerk requested councillors to participate in the mock meeting on Thursday, 17 July, to enhance the students' experience. The committee expressed enthusiasm for the programme and agreed to participate, with details to be finalised and communicated via email.

239 EVENTS AND TOWN CENTRE OFFICER

Decision: It was **resolved** to approve the interview panel for the Events and Town Centre Officer position, with Councillors Huxtable and Brookes-Hocking as panel members, alongside the Town Clerk. (Proposed by Cllr Fawssett)

240 DATE OF NEXT MEETING

It was **noted** that the next meeting will be held on Tuesday, 13 May 2025.

241 PART II

Decision: It was **resolved** to approve the exclusion of the public and press were from the meeting under section 1(2) of the Public Bodies (Admission to Meetings) Act 1960. (Proposed by Cllr Huxtable)

242 COUNCIL OFFICES

The Town Clerk provided a verbal report on the Council Offices.

Decision: It was **resolved** to seek legal advice and escalate the issue to resolve outstanding issues. (Proposed by Cllr Cochran)

243 REPORTS PACK

Signed

Dated.....

Receipts for Month 1

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
Balance Brought Fwd :		91,862.11					91,862.11	
	Banked 02/04/2025	23.00						
#1	Youth Club (YW)	3.00			1240	410	3.00	Subs - Easter
#2	Youth Club (YW)	20.00			1240	410	20.00	Subs - Weds Project Night
	Banked 02/04/2025	1,836.88						
CCLA #1	CCLA	1,836.88			1090	120	1,836.88	Interest on account
	Banked 02/04/2025	-1,836.88						
CCLA #1	CCLA	-1,836.88			1090	120	-1,836.88	Incorrect account selected
	Banked 03/04/2025	26.00						
#3	Youth Club (YW)	26.00			1240	410	26.00	Subs - Tues Youth Club
	Banked 04/04/2025	340.00						
#4	Crediton Food Festival	340.00			1280	300	340.00	Transfer of funds
	Banked 07/04/2025	14.45						
#5	Youth Club (YW)	14.45			1240	410	8.45	Youth - tuck
					1240	410	6.00	Youth - subs in cash
	Banked 08/04/2025	5,000.00						
#6	Devon Community Foundation	5,000.00			1230	410	5,000.00	Youth PCC Community Grant
	Banked 09/04/2025	255,375.00						
#7	Mid Devon District Council	255,375.00			1076	100	2,500.00	EMR increase - Elections
					320		2,500.00	EMR increase - Elections
					6001	100	-2,500.00	EMR increase - Elections
					1076	100	20.74	EMR increase - SF/SW
					322		20.74	EMR increase - SF/SW
					6001	100	-20.74	EMR increase - SF/SW
					1076	100	166.00	EMR increase - Floral Crediton
					325		166.00	EMR increase - Floral Crediton
					6001	100	-166.00	EMR increase - Floral Crediton
					1076	100	40.00	EMR increase - Upper Deck
					327		40.00	EMR increase - Upper Deck
					6001	100	-40.00	EMR increase - Upper Deck
					1076	100	1,050.00	EMR increase - Premises
					328		1,050.00	EMR increase - Premises
					6001	100	-1,050.00	EMR increase - Premises
					1076	100	220.00	EMR increase - Boniface Statue
					330		220.00	EMR increase - Boniface Statue
					6001	100	-220.00	EMR increase - Boniface Statue
					1076	100	6.00	EMR increase - War Memorial
					331		6.00	EMR increase - War Memorial
					6001	100	-6.00	EMR increase - War Memorial
					1076	100	44.00	EMR increase - Allotments
					334		44.00	EMR increase - Allotments
					6001	100	-44.00	EMR increase - Allotments
					1076	100	51.00	EMR increase - NP
					335		51.00	EMR increase - NP
					6001	100	-51.00	EMR increase - NP

Receipts for Month 1

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
					1076	100	10,000.00	EMR increase - Localism Projs
					336		10,000.00	EMR increase - Localism Projs
					6001	100	-10,000.00	EMR increase - Localism Projs
					1076	100	179.00	EMR increase - Gen legal/prof
					337		179.00	EMR increase - Gen legal/prof
					6001	100	-179.00	EMR increase - Gen legal/prof
					1076	100	15,000.00	EMR increase - Building Fund
					338		15,000.00	EMR increase - Building Fund
					6001	100	-15,000.00	EMR increase - Building Fund
					1076	100	20.99	EMR increase - IT equip/supp
					339		20.99	EMR increase - IT equip/supp
					6001	100	-20.99	EMR increase - IT equip/supp
					1076	100	18.00	EMR increase - NM money
					341		18.00	EMR increase - NM money
					6001	100	-18.00	EMR increase - NM money
					1076	100	5,000.00	EMR increase - OLS project
					344		5,000.00	EMR increase - OLS project
					6001	100	-5,000.00	EMR increase - OLS project
					1076	100	170.00	EMR increase - CinC
					345		170.00	EMR increase - CinC
					6001	100	-170.00	EMR increase - CinC
					1076	100	43.20	EMR increase - Civ Flag Bearer
					347		43.20	EMR increase - Civ Flag Bearer
					6001	100	-43.20	EMR increase - Civ Flag Bearer
					1076	100	10.00	EMR increase - salt spreader
					348		10.00	EMR increase - salt spreader
					6001	100	-10.00	EMR increase - salt spreader
					1076	100	10.37	EMR increase - Boniface Day
					349		10.37	EMR increase - Boniface Day
					6001	100	-10.37	EMR increase - Boniface Day
					1076	100	291.80	EMR increase - Xmas lights R/R
					354		291.80	EMR increase - Xmas lights R/R
					6001	100	-291.80	EMR increase - Xmas lights R/R
					1076	100	2.44	EMR increase - Allot. access
					357		2.44	EMR increase - Allot. access
					6001	100	-2.44	EMR increase - Allot. access
					1076	100	3.83	EMR increase - Parish Paths
					324		3.83	EMR increase - Parish Paths
					6001	100	-3.83	EMR increase - Parish Paths
					1076	100	98.00	EMR increase - Benches
					362		98.00	EMR increase - Benches
					6001	100	-98.00	EMR increase - Benches
					1076	100	8.48	EMR increase - Fingerposts
					363		8.48	EMR increase - Fingerposts
					6001	100	-8.48	EMR increase - Fingerposts
					1076	100	24,000.00	EMR increase - LA Services
					367		24,000.00	EMR increase - LA Services
					6001	100	-24,000.00	EMR increase - LA Services
					1076	100	196,421.15	Precept - 1st payment

Receipts for Month 1

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Banked 14/04/2025	108.00						
#8	Sustainable Crediton	108.00			1290	130	108.00	Room hire - The Hub
	Banked 16/04/2025	43.00						
9	Member of public	20.00			1250	400	20.00	VE Day - Cream tea
					370		20.00	VE Day - Cream tea
					6001	400	-20.00	VE Day - Cream tea
#10	Allotment Exhibition	23.00			1150	150	20.85	E1A Rent 24/25
					1170	180	2.15	E1A BAA 24/25
	Banked 17/04/2025	4,028.23						
#11	HMRC	4,028.23			105		4,028.23	VAT return 24-25 Q4
	Banked 22/04/2025	106.00						
#12	Member of public	20.00			1250	400	20.00	VE Day - Cream tea
					349		20.00	VE Day - Cream tea
					6001	400	-20.00	VE Day - Cream tea
#13	Youth Club (YW)	20.00			1240	410	20.00	Subs - Project Night
#14	Member of public	20.00			1250	400	20.00	VE Day - Cream tea
					349		20.00	VE Day - Cream tea
					6001	400	-20.00	VE Day - Cream tea
#15	Youth Club (YW)	46.00			1240	410	46.00	Subs - Project/YC/Summer
	Banked 23/04/2025	12.61						
#16	Allotment Barnfield	12.61			1150	160	11.43	B10B Rent 24/25
					1170	180	1.18	B10B BAA 24/25
	Banked 25/04/2025	60.00						
#17	Member of public	30.00			1250	400	30.00	VE Day - Cream tea
					370		30.00	VE Day - Cream tea
					6001	400	-30.00	VE Day - Cream tea
#18	Member of public	30.00			1250	400	30.00	VE Day - Cream tea
					370		30.00	VE Day - Cream tea
					6001	400	-30.00	VE Day - Cream tea
	Banked 28/04/2025	132.00						
#19	Various	132.00			1250	400	130.00	VE Day & Youth
					370		130.00	VE Day & Youth
					6001	400	-130.00	VE Day & Youth
					1240	410	2.00	Subs - Project Night
	Banked 28/04/2025	110.00						
#20	Justine's Kitchen	110.00			1285	400	110.00	VE Day - stallholder fee
					370		110.00	VE Day - stallholder fee
					6001	400	-110.00	VE Day - stallholder fee
	Banked 30/04/2025	20.00						
#21	Spoon Rings & Trinkets	20.00			1285	400	20.00	VE Day - stallholder fee
					370		20.00	VE Day - stallholder fee
					6001	400	-20.00	VE Day - stallholder fee

Total Receipts for Month	265,398.29	0.00	0.00	265,398.29
Cashbook Totals	<u>357,260.40</u>	<u>0.00</u>	<u>0.00</u>	<u>357,260.40</u>

Payments for Month 1

Nominal Ledger

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
01/04/2025	EE Ltd	DD #1	20.71		3.45	4720	410	17.26	Youth mobile phone bill
01/04/2025	WestPrint	BACS #2	175.75			4720	410	175.75	Youth staff hoodies
01/04/2025	Lee Accounting SW Ltd	BACS #3	228.00		38.00	4055	120	190.00	Payroll services 24/25
01/04/2025	■■■■ Pugsley	SO #4	833.33			4390	250	833.33	Bungalow rent - April
02/04/2025	Morrisons	CARD #5	39.96			4720	410	39.96	Youth easter refreshments
07/04/2025	Cloudy IT	DD #6	28.80		4.80	4070	120	24.00	IT support tablets - April
08/04/2025	Great Western Railway	CARD #7	608.00			4130	130	608.00	Train tickets - Power Shift
09/04/2025	Crediton Card Centre	CARD #8	3.17			4085	120	3.17	Stationery - cards
09/04/2025	British Gas	DD #9	29.89		2.83	4290	340	27.06	Electricity - Newcombes toilet
09/04/2025	Journey Counselling Service	BACS #10	1,500.00			4750	420	1,500.00	Grant funding 25-26
09/04/2025	Sustainable Crediton	BACS #11	1,600.00			4750	420	1,600.00	Grant funding 25-26
09/04/2025	Crediton Community Bookshop	BACS #12	1,925.00			4750	420	1,925.00	Grant funding 25-26
09/04/2025	Inprint Litho Ltd	BACS #13	50.40		8.40	4115	120	42.00	Office supplies - large cheque
09/04/2025	■■ Dunckley	BACS #14	235.00			4120	400	235.00	BBB - face painting
						349	0	-235.00	BBB - face painting
						6000	400	235.00	BBB - face painting
09/04/2025	Crediton Talking Newspaper	BACS #15	350.00			4750	420	350.00	Grant funding 25-26
09/04/2025	Involve	BACS #16	480.00			4750	420	480.00	Grant funding 25-26
09/04/2025	Crediton & District Lions Club	BACS #17	550.00			4750	420	550.00	Grant funding 25-26
09/04/2025	South West Loos	BACS #18	570.00		95.00	4120	400	475.00	VE Day - portaloos
						370	0	-475.00	VE Day - portaloos
						6000	400	475.00	VE Day - portaloos
09/04/2025	St Boniface Concert Society	BACS #19	600.00			4750	420	600.00	Grant funding 25-26
09/04/2025	Crediton Arts Centre	BACS #20	700.00			4750	420	700.00	Grant funding 25-26
09/04/2025	Crediton Town Band	BACS #21	700.00			4750	420	700.00	Grant funding 25-26
09/04/2025	North Creedy Choral Society	BACS #22	700.00			4750	420	700.00	Grant funding 25-26
09/04/2025	CODS	BACS #23	700.00			4750	420	700.00	Grant funding 25-26
09/04/2025	Crediton Bowling Club	BACS #24	700.00			4750	420	700.00	Grant funding 25-26
09/04/2025	Crediton BAPS	BACS #25	700.00			4750	420	700.00	Grant funding 25-26
09/04/2025	The Turning Tides Project	BACS #26	780.00			4020	365	780.00	Town maintenance - March
09/04/2025	Crediton Arts Centre	BACS #27	1,000.00			4750	420	1,000.00	Grant funding 25-26
09/04/2025	Crediton Heart Project	BACS #28	1,000.00			4750	420	1,000.00	Grant funding 25-26
09/04/2025	Crediton Youth Theatre	BACS #29	1,000.00			4750	420	1,000.00	Grant funding 25-26
09/04/2025	Crediton Area History Museum	BACS #30	1,500.00			4750	420	1,500.00	Grant funding 25-26
09/04/2025	Crediton Rugby Football Club	BACS #31	1,700.00			4750	420	1,700.00	Grant funding 25-26
09/04/2025	Crediton Youth Football	BACS #32	1,800.00			4750	420	1,800.00	Grant funding 25-26
09/04/2025	Crediton Heart Project	BACS #33	2,000.00			4750	420	2,000.00	Grant funding 25-26
09/04/2025	The Turning Tides Project	BACS #34	2,000.00			4750	420	2,000.00	Grant funding 25-26
09/04/2025	Involve	BACS #35	2,520.00			4750	420	2,520.00	Grant funding 25-26
10/04/2025	Morrisons	CARD #36	5.10			4720	410	5.10	Youth - refreshments
10/04/2025	Tesco	CARD #37	20.00			4720	410	20.00	Youth - power bank
11/04/2025	British Gas	DD #38	108.88		5.18	4290	250	103.70	Electricity - Bungalow
11/04/2025	Nexus Open Systems	DD #39	375.44		62.57	4070	120	312.87	IT support - Mar/April
11/04/2025	Ideal Fire Protection	BACS #40	42.50			4410	250	42.50	Fire extinguisher maintenance
11/04/2025	Libraries Unlimited SW	BACS #41	49.00			4210	130	49.00	Meeting room hire

Payments for Month 1

Nominal Ledger

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
11/04/2025	Adams	BACS #42	58.07		9.68	4085	120	7.16	Stationery
						4110	120	29.57	Office equipment
						4720	410	11.66	Youth - card game
11/04/2025	Welcoming Refugees in Crediton	BACS #43	1,500.00			4750	420	1,500.00	Grant funding 25-26
11/04/2025	DALC	BACS #44	1,589.47		166.46	4185	130	528.06	NALC Affiliation Fee
						4185	130	62.65	DALC Service Charge
						4185	130	832.30	DALC Affiliation Fee
11/04/2025	Citizens Advice	BACS #45	3,000.00			4750	420	3,000.00	Grant funding 25-26
11/04/2025	Mid Devon Mobility	BACS #46	3,000.00			4750	420	3,000.00	Grant funding 25-26
11/04/2025	Crediton Youth Orchestra	BACS #47	3,000.00			4750	420	3,000.00	Grant funding 25-26
11/04/2025	Churches Housing Action Team	BACS #48	3,000.00			4750	420	3,000.00	Grant funding 25-26
11/04/2025	Folklore Library & Archive	BACS #49	3,000.00			4750	420	3,000.00	Grant funding 25-26
11/04/2025	Mid Devon District Council	BACS #50	322.60			4430	250	322.60	Business rates - North St
15/04/2025	Rialtas	BACS #51	454.80		75.80	4090	120	379.00	Omega software
16/04/2025	Great Western Railway	CARD #52	16.35			4720	410	16.35	Train tickets - youth event
22/04/2025	Wage payments	BACS #53	11,093.10			4000	110	11,093.10	Salaries - April
22/04/2025	Peninsula Pensions	BACS #54	3,575.70			4040	110	2,723.49	Pensions - April
						4015	110	852.21	Pensions - April
22/04/2025	HMRC	BACS #55	3,595.57			4030	110	3,132.20	NI/PAYE - April
						4010	110	463.37	NI/PAYE - April
23/04/2025	Spar	CARD #56	8.93			4720	410	8.93	Youth - refreshments
23/04/2025	British Gas	DD #57	8.12		0.39	4290	250	7.73	Standing charge - front office
25/04/2025	L Brookes-Hocking	BACS #58	14.15			4130	130	14.15	Expenses
25/04/2025	Viking	BACS #59	29.44		4.91	4115	120	24.53	Office consumables
25/04/2025	Viking	BACS #60	30.28		5.05	4085	120	12.78	Office stationery
						4115	120	9.99	Offices supplies
						4120	120	2.46	Delivery costs
25/04/2025	■ Crocker	BACS #61	100.00			4520	340	100.00	Newcombes toilet - repair
25/04/2025	■ Richards	BACS #62	150.00			4470	300	150.00	Garden maintenance
25/04/2025	Event Hire Solutions Ltd	BACS #63	450.00		75.00	4120	400	375.00	BBB - portaloos
						349	0	-375.00	BBB - portaloos
						6000	400	375.00	BBB - portaloos
25/04/2025	Rialtas	BACS #64	1,062.00		177.00	4105	120	885.00	Year end closedown 24/25
28/04/2025	Concorde	DD #65	51.00		8.50	4060	120	42.50	Printing charges - Feb
28/04/2025	Valda Energy	DD #66	181.44		8.65	4290	340	8.73	Electricity - Newcombes toilet
						4290	250	80.61	Gas - Bungalow
						4290	250	50.11	Electricity - Bungalow
						4290	350	33.34	Electricity - OLS
28/04/2025	Everflow	DD #67	38.99			4235	250	18.84	Water - The Hub
						4235	340	20.15	Water - Newcombes toilet
28/04/2025	■ Wegg	BACS #68	450.00			4120	400	450.00	BBB - Mermaid curls
						349	0	-450.00	BBB - Mermaid curls
						6000	400	450.00	BBB - Mermaid curls

Payments for Month 1				Nominal Ledger				
<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u> <u>Transaction Detail</u>
29/04/2025	Nexus Open Systems	DD #69	215.86		35.98	4070	120	179.88 IT support - April
30/04/2025	Post Office	CARD #70	3.60			4065	120	3.60 Postage
30/04/2025	Tesco	CARD #71	5.38			4720	410	5.38 Youth - refreshments
30/04/2025	Concorde	DD #72	179.28		29.88	4075	120	149.40 Telephone charges - March
Total Payments for Month			70,113.06	0.00	817.53			69,295.53
Balance Carried Fwd			287,147.34					
Cashbook Totals			357,260.40	0.00	817.53			356,442.87

Receipts for Month 1				Nominal Ledger Analysis				
<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
Balance Brought Fwd :		585,305.99					585,305.99	
Banked 02/04/2025		1,836.88						
CCLA #1	CCLA	1,836.88			1090	120	1,836.88	Interest on account
Total Receipts for Month		1,836.88	0.00	0.00			1,836.88	
Cashbook Totals		587,142.87	0.00	0.00			587,142.87	

Payments for Month 1				Nominal Ledger					
<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
			0.00						
Total Payments for Month			0.00	0.00	0.00	0.00			
Balance Carried Fwd			587,142.87						
Cashbook Totals			587,142.87	0.00	0.00	587,142.87			

**Bank Reconciliation Statement as at 30/04/2025
for Cashbook 1 - Co-Operative 9217**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Co-Operative Current 15006951	30/04/2025		287,147.34
			<u>287,147.34</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			287,147.34
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			287,147.34
		Balance per Cash Book is :-	287,147.34
		Difference is :-	0.00

R Avery (Clerk/RFO):

Name Signed Date

Signatory 2:

Name Signed Date

Signatory 1:

Name Signed Date

**Bank Reconciliation Statement as at 30/04/2025
for Cashbook 3 - Nationwide Account 7276**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Nationwide Account 90097276	30/04/2025		89,003.67
			<u>89,003.67</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			89,003.67
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			89,003.67
		Balance per Cash Book is :-	89,003.67
		Difference is :-	0.00

R Avery (Clerk & RFO):

Name Signed Date

Signatory 2:

Name Signed Date

Signatory 1:

Name Signed Date

**Bank Reconciliation Statement as at 30/04/2025
for Cashbook 7 - CCLA**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
CCLA	30/04/2025		587,142.87
			<u>587,142.87</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			587,142.87
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			587,142.87
		Balance per Cash Book is :-	587,142.87
		Difference is :-	0.00

R Avery (Clerk & RFO):

Name Signed Date

Signatory 2:

Name Signed Date

Signatory 1:

Name Signed Date

Crediton Town Council FY 2025-26

Bank - Cash and Investment Reconciliation as at 1 April 2025

Confirmed Bank & Investment Balances

Bank Statement Balances

30/04/2025	Co-Operative Current 15006951	287,147.34
30/04/2025	Nationwide Account 90097276	89,003.67
30/04/2025	CCLA	587,142.87

963,293.88

Receipts not on Bank Statement

0.00

Closing Balance

963,293.88

All Cash & Bank Accounts

1	Co-Operative C/Account 9217	287,147.34
3	Nationwide Account 7276	89,003.67
7	CCLA	587,142.87

Other Cash & Bank Balances

0.00

Total Cash & Bank Balances

963,293.88

Year To Date Budget 2025-2026

[illegible]

Newcombes Meadow toilets supplies & repairs	400	100														25%	300	100
Newcombes Meadow toilets door locking	200	-														0%	200	-
Old Landscore School electricity	1,000	33														3%	967	33
Old Landscore School equipment	500	-														0%	500	-
Old Landscore School water charges	400	- 38														-10%	438	- 38
Old Landscore School telephone/broadband	-	-														0%	-	-
Old Landscore School maintenance	2,000	-														0%	2,000	-
Old Landscore School business rates	4,000	-														0%	4,000	-
Old Landscore School insurance	-	-														0%	-	-
Annual QTRA	1,000	-														0%	1,000	-
Additional tree works	3,000	-														0%	3,000	-
Town maintenance contract	13,000	-														0%	13,000	-
General Small works	3,000	150														5%	2,850	150
CCTV	11,000	-														0%	11,000	-
Council Offices																		
Bungalow rent & costs	15,000	833														6%	14,167	833
Main office rent	7,500	-														0%	7,500	-
Electricity	2,500	138														6%	2,362	138
Water	400	19														5%	381	19
Fire Extinguishers	350	43														12%	307	43
General Premises Maintenance	500	-														0%	500	-
Business rates	3,500	323														9%	3,177	323
Refreshments	120	-														0%	120	-
Floral Crediton																		
Plants/Flowers	2,500	-														0%	2,500	-
Awards Evening	100	-														0%	100	-
Hanging baskets/troughs & watering	7,000	-														0%	7,000	-
Other Floral costs	500	-														0%	500	-
New planters (replacements)	1,000	-														0%	1,000	-
Christmas in Crediton																		
Repeat Costs	13,500	-														0%	13,500	-
Community Participation	7,500	-														0%	7,500	-
New Infrastructure	4,000	-														0%	4,000	-
Miscellaneous	1,000	-														0%	1,000	-
Additional Services																		
DCC grass cutting	5,000	-														0%	5,000	-
Youth Work*	6,000	300														5%	5,700	300
Annual grants to community groups	50,000	42,225														84%	7,775	42,225
Crediton Urban Taskforce	500	-														0%	500	-
Budget Spend	483,810	66,614	-	-	-	-	-	-	-	-	-	-	-	-	-	14%	417,196	66,614
EXPENDITURE: Ear Marked Reserves**	Budget																	
EMR 370: VE Day	-	475																
EMR 349: St Boniface/Devon Day	-	1,060																
Sub Total		1,535	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total Spend inc reserves	483,810	68,149	-	-	-	-	-	-	-	-	-	-	-	-	-	14%	415,661	68,149
INCOME	Budget															%Budget	Balance	Total Income
Precept	510,750	255,375														50%	255,375	255,375
Interest received	18,000	1,837														10%	16,163	1,837
Youth grants received	10,000	5,000														50%	5,000	5,000
Youth donations received	-	131																
Allotment rent & BAA membership	4,000	- 35														-1%	4,035	- 35
Other income: wayleave	15															0%	15	-
Other income: Newcombes toilet survey	-	1,100																
Other income: Food Festival transfer	-	340																
Sub Total	542,765	263,748	-	-	-	-	-	-	-	-	-	-	-	-	-			263,748
INCOME: Ear Marked Reserves	Budget																	
370: VE Day	-	380																380
Sub Total	380	380	-	-	-	-	-	-	-	-	-	-	-	-	-			380
Total Income inc reserves	542,765	264,128	-	-	-	-	-	-	-	-	-	-	-	-	-			264,128

Please see EMR tab for net movement of EMRs



CREDITON TOWN COUNCIL

Earmarked Reserves report

Report by: Deputy Clerk
To: Oversight
Date: For consideration on 13 May 2025

Recommendation

To consider the proposal to approve additions and withdrawals to/from specified Earmarked Reserves.

1. Purpose

- 1.1 This report provides a recommendation to approve transactions from specified Earmarked Reserves.

2. Background

- 2.1 Earmarked Reserves are used to ringfence funds within the town council's budgets for specific projects.
- 2.2 Financial regulations state:
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.
- 2.3 The water bill relating to the Bungalow for 2025-26 is higher than anticipated due to delays in South West Water transferring this property from residential status to commercial. Due to this delay, the Town Council is still paying an assessed charged as a meter cannot be fitted. The payment due for 1 April – 30 Sept exceeds the water budget allocated for 2025-26 and will need to be funded from EMRs. From October onwards, the allocated budget will be used to cover water fees in the new office.
- 2.4 The town council's stock of Redvers Ramble leaflets need replenishing, with the cost being covered by the P3 Parish Paths EMR.
- 2.5 Due to the closure of the Food Festival bank account, a final transfer of funds has been made to the town council, which is due to be added to the Food Festival EMR.
- 2.6 Certain EMRs will be used on a regular basis, therefore waiting for approval from Oversight has the potential to cause delays. It would be beneficial to approve the regular use of these EMRs with a report presented to Oversight on a monthly basis detailing all transactions.
- 2.7 The list of current EMR levels is attached as Appendix One.

3. Proposals

- 3.1 To approve spending £299 from P3 Parish Paths EMR (324) on 1,000 Redvers Ramble leaflets.
- 3.2 To approve an addition of £340 to the Food Festival EMR (369).
- 3.3 To approve the use of the following EMRs (both additions and withdrawals) without prior approval from the Oversight Committee. A report detailing all transactions will be presented to Oversight on a monthly basis.
 - EMR 349: St Boniface/Devon Day
 - EMR 369: Food Festival
 - EMR 370: VE Day
 - EMR 365: Youth PCC Grant
 - EMR 366: Youth underspend 24/25
 - EMR 373: Youth subs 24/25

N.B. As per financial regulations, all payments will be subject to approval from two signatories prior to payment being made.

4. Financial Implications

4.1. There are no additional financial implications.

5. Climate Implications

5.1 There are no climate implications.

6. Conclusion

6.1 Earmarked Reserves allow for funding to be held for specific projects and prompt access to these funds will allow for efficient planning and prevent delays in securing products/services.



CREDITON TOWN COUNCIL

Bank Signatories report

Report by: Deputy Clerk
To: Oversight
Date: For consideration on 13 May 2025

Recommendation

To consider the proposal to review the bank signatories for Crediton Town Council's (CTC) bank accounts.

1. Purpose

- 1.1 This report provides a recommendation to review current bank signatories for all CTC bank accounts.

2. Background

- 2.1 CTC has the following bank accounts:
Co-operative Bank (current account)
Nationwide (savings account)
CCLA (savings account)
- 2.2 The signatories linked to the Co-op & Nationwide accounts were last updated in 2021 and are as follows:
- Co-operative Bank**
Frank Letch
Joyce Harris
Liz Brookes-Hocking
Jim Cairney
Steve Huxtable
- Nationwide Building Society**
Frank Letch
Joyce Harris
Jim Cairney
Steve Huxtable
- 2.3 The CCLA account was opened in 2023 and the following signatories appointed:
Joyce Harris
Liz Brookes-Hocking

3. Proposals

- 3.1 To remove Frank Letch and appoint an additional signatory to the Co-op and Nationwide accounts.
3.2 To appoint an additional signatory to the CCLA account, to allow for absences/holidays.

4. Financial Implications

- 4.1. There are no additional financial implications.

5. Climate Implications

- 5.1 There are no climate implications.

6. Conclusion

- 6.1 Bank account signatories must be reviewed on a regular basis and kept up to date.

Crediton Town Council

Financial Year 2024-25



IAC Audit and Consultancy Ltd

Audit date: 31 October 2024

Visit 1 Internal Audit Observations

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

No.	Audit Test	Response	Observation	Recommendation	Priority	CTC comments
1	Have invoices been approved as required under Council Financial Regulations? (paragraph 6.3 of the NALC Model Financial Regulations)	No	<i>Invoices have not been approved as required under the Councils Financial Regulation 6.3 which requires that invoices are 'certified by the Town Clerk'.</i>	The Council to review its payment process to ensure that all invoices are certified by the Town Clerk prior to payment being made. This could be done by the Clerk certifying the payments email, prior to the approval by Councillors'	High	FRs to be amended to read "certified by the Town Clerk/Deputy Clerk" Further amendments will be made to FRs at points 6.1, 6.2 and 6.3 regarding authorisation. To be action at FC 20/05/2025.
2	Have payments been approved as required under Council Financial Regulations? (paragraph 6.9 of the NALC Model Financial Regulations)	No	<i>The practice at the Council is for a listing of receipts and payments to be provided to the Oversight Committee as part of the agenda pack. The committee approval of these 'transactions' is recorded in Minutes, however the listing of payments is not "disclosed within or as an attachment to the minutes of that meeting" as required by the Financial Regulation 6.9.</i>	The Council Council to review how its process for the approval of payment corresponds to the requirements of its Financial Regulations. If necessary the Council amend either its Financial Regulations, or the process in place, to ensure that the actual process and the regulations correspond.	High	Amend Financial Regs to remove "A detailed list of all payments made shall be disclosed within or as an attachment to the minutes of that meeting as these are disclosed on the website in the Agenda Pack for the relevant meeting".

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

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	The Council, meeting as a whole, has reviewed the effectiveness of its internal control system as required by Regulation 6 of the Accounts and Audit Regulations 2015	No	<i>It is not clear that the Council has reviewed the effectiveness of its Internal Control System as required by Regulation 6 of the Accounts and Audit Regulations. It was noted the copy of the Statement of Internal Control on the website is dated May 2023</i>	Council to note the requirement for it to regularly review its internal control system.	High	Statement of internal control to be included on the Full Council agenda every May.
2	The value of the Councils Fidelity Insurance covers the value of the Councils cash & bank holdings	No	<i>The value of the Councils Fidelity Insurance, at £500,000, does not cover the value of the Councils cash & bank holdings</i>	The Council to review the level of its Fidelity insurance and consider whether it is adequate to cover the value of cash and bank balances held.	Medium	Deputy Clerk to contact Zurich and discuss increasing the limit.
3	Major insured assets have been subject to a recent valuation.	No	<i>It is not clear when the Council had an insurance valuation of its major assets, in particular the War Memorial.</i>	The Council to review the current insurance values of its major assets. In future the Council should consider undertaking an insurance valuation of its assets on a regular (5 yearly) basis.	High	Deputy Clerk to arrange valuation of War Memorial, bus shelter & Bandstand, Boniface Statue, Millenium Cross & Millenium Clock (?) and ensure reviewed every 5 years, with costs being built into EMR if required.

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

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	The Council formally set a budget	Yes	<i>It was noted that the budget published on the Council website records VAT as an item of income. For Councils reporting on an accruals basis (such as Crediton) VAT is not an item of income as the VAT balance due is recorded as a debtor and VAT reclaimed is to be credited to the debtor balance and not to income.</i>	<p>The Council to note that VAT reclaimed is not income for budget purposes (and VAT paid/incurred is not expenditure for budget purposes).</p> <p>Budgets should record both income and expenditure nett of VAT.</p>	Medium	Error carried over from a previous year, all budget documents/reports will be net of VAT.

2	Does the budget recorded in the Councils accounting system agree to the budget set by Council?	No	<i>The budget recorded in the Councils accounting system does not agree to the budget set by Council. There is a difference of £808 on the 'Mayor's Reception' budget heading.</i>	Council to review the budget recorded in the Councils accounting system to ensure that it agrees to the budget approved.	High	Budget section on Rialtas shows the £808 carried forward from 2023/24 as per minute no. 2024/042.2 of the Full Council meeting on 19 March 2024. Virement made to accomodation Mayors Reception on 17 May 2024
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E Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	Is there an appropriately approved schedule of fees and charges which is published on the Councils website?	No	<i>The Council does not have in place a formal schedule of fees and charges.</i>	The Council to put in place a formal schedule of Fees and Charges	High	Deputy Clerk to create a schedule of Fees and Charges for approval by Oversight on 10 December, ratification by Full Council on 21 January 2025
2	Have fees and charges been subject to review during the financial year?	No	<i>The Council does not have a process for the annual review of fees and charges.</i>	Schedule of Fees and Charges should be subject to annual review as part of the budget setting process.	Medium	Schedule of Fees and Charges to be reviewed annually.
3	Cash income received is promptly receipted	No	<i>Cash income is not promptly receipted / The Council does not currently have in place a procedure for receipts to be issued for all cash income received.</i>	The Council to introduce a pre numbered receipt book to record cash income received. Receipts should be issued for all cash income.	High	Whilst cash is an area of ongoing concerns, options and the cost effectiveness generally must be discussed. (See FRs 13.7). Youth Club uses cash and there has been no identified alternative to date.
4	The Council does not make supplies that would normally require it to be VAT registered	No	<i>The Council makes supplies which could require it to be VAT registered, these are 'stall fees' and 'sponsorship' income.</i>	The Council to review the income identified and clarify whether the correct VAT treatment has been applied. In particular the Council should note the technical difference between 'donations' and 'sponsorship' for VAT purposes.	Medium	Checks to be undertaken to ensure CTC is within VAT limit - this was last done in Sept 2024. Difference between donations and sponsorship noted and due to be discussed with Events & Comms Officer.

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.

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	Members Allowances have been set in accordance with Members Allowances Regulations 2003.	Yes	<p><i>The Councils Members Allowance policy states "The levels of allowance paid are agreed by Mid Devon District Council in accordance with national legislation."</i></p> <p><i>This is not correct. Members Allowances are set by the Town (or Parish) and not by any other Authority. The requirements is that, when setting allowances, the Town Council should 'have regard' to the report of the Parish Remuneration Panel, this does not mean that they are bound by it.</i></p>	The Council to review the requirements of the Members Allowances Regulations 2003 and ensure that it sets its allowances in accordance with the Regulations.	High	Members Allowances Regulations 2003 and CTC policy to be reviewed.

I

Periodic bank account reconciliations were properly carried out during the year.

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	Bank reconciliations, and supporting bank statements, have been signed and dated as evidence of independent review (Interim)	No	<i>Bank reconciliations are carried out regularly however it is not currently practice for the supporting bank statements to be initialled as evidence that they have been checked and verified against the bank reconciliation.</i>	When reviewing the bank reconciliation the supporting bank statement, which shows the balance reported on the bank reconciliation, should be initialled and dated as evidence of verification.	Medium	Bank reconciliation and supporting bank statement will be checked, initialled and dated by the Chair of Oversight Committee when previous minute are signed.

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

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	Prior year accruals have been correctly reversed in the current year. (interim)	Yes	<i>The Council has recorded grant income from 2023-24 as deferred income, this was picked up as an issue by the External Auditor.</i>	<p>The Council to note that all grants are to be recorded as paid or received by the Council and should not be accrued for.</p> <p>If a grant is received and is to be used in a future accounting year, then this should be managed as an Earmarked Reserve and not as deferred income.</p>	Medium	Any grants still to be spent in next financial year will be moved to an Ear Marked Reserves.

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.

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	The Council has complied with the publication requirements of the ICO Model Publication Scheme for Parish Councils. (This includes a requirement to publish the Annual Internal Audit Report).	Yes	<i>The Council has in place a Publication Scheme, but it appears to be an older version of the ICO model scheme.</i>	<p>The Council should note the legal requirements to publish information in accordance with the ICO Model Publication Scheme (version 3).</p> <p>Although this is not a requirement under the Accounts and Audit Regulations 2015, the Council should note that it is a statutory requirement under the Freedom of Information Act.</p>	Advisory	Town Clerk to review Publication Scheme against ICO Model Publication Scheme (version 3). Actioned 10/12/2024.

M

The authority, during the previous year (2023/24) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	Council Minutes record the dates set for the Exercise of Public Rights	No	<i>Council Minutes do not record the dates set for the Exercise of Public Rights.</i>	In future the Council to ensure that the date set for the Period of Exercise of Public Rights is recorded in Council Minutes as this is acceptable as audit evidence that the Council has complied with its statutory obligations if the Notice should not be retained on the Council website.	High	Noted and will be recorded in minutes moving forward.

N *The authority has complied with the publication requirements for 2023/24 AGAR (see AGAR Page 1 Guidance Notes).*

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	The Council has published the Annual Governance Statement on its website in accordance with the requirements of Regulation 13 of the Accounts and Audit Regulations	Yes	<i>It was noted that the Council did not complete Boxes 11a and 11b on the 2023/24 Accounting Statements.</i>	The Council to ensure that all required information is completed on both the Annual Governance Statement and Accounting Statement prior to approval and signature.	High	Noted.

Crediton Town Council

Financial Year 2024-25



IAC Audit and Consultancy Ltd

Audit date: 23 April 2025

Year End Internal Audit Observations

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

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	Has the Council formally Minuted confirmation of bank signatory arrangements?	No	From a review of records it was not possible to verify when the Council reviewed and confirmed the bank signatory arrangements.	Council to formally review and, if appropriate, approve the bank signatory arrangements.	Medium	

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

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	The Council has reviewed any points raised by the External Auditor as required	No	From a review of Minutes it was not possible verify that the Council formally considered the report of the external auditor during the 2024/25 financial year.	The Council to ensure that, on an annual basis, it formally records a review of the External Auditors report in the Minutes of the relevant meeting.	High	

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

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	Is income due on investments subject to regular check and verification? (Is investment performance regularly reported to Council?)	No	Income due on investments is not subject to a process of formal, regular, review.	The Council should put in place arrangements for the regular review and reporting of investment performance. This review should be recorded in Minutes of the appropriate meeting.	High	

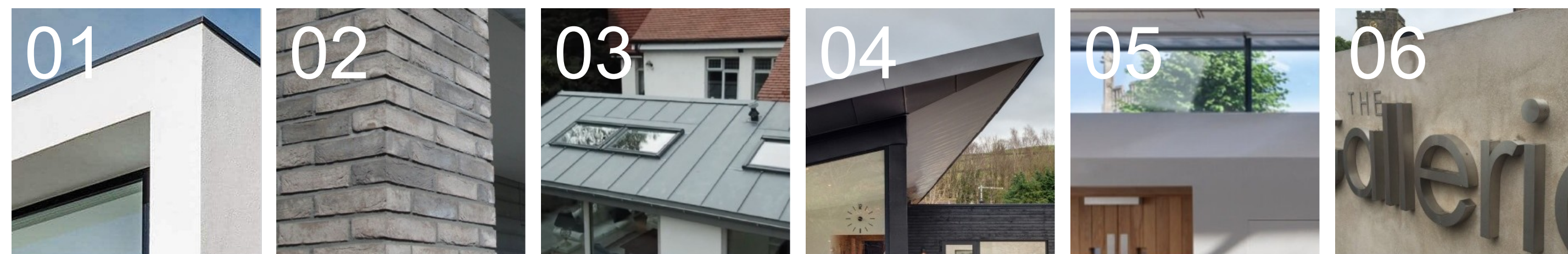
G *Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.*

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	Salaries paid agree with those approved by the council	No	<i>It was noted that there was slight difference in the monthly pay computed during the audit visit and that paid for the sample month of January. This was due to a 52 week year used to pay staff rather than the 52.14 week (365/7) which is now the agreed 'Green Book' basis for computing pay.</i>	Council to note the difference in the computed values. Council to compute the values on the correct basis and calculate whether there are any additional amount payable to staff.	High	
2	Salaries and wages payable to staff have been appropriately approved and confirmed in writing.	No	<i>It is not currently practice at the Council for all changes in staff terms and conditions (such as hours of work and rates of pay) to be confirmed in writing.</i>	The Council to ensure that all changes to staff terms and conditions are formally confirmed in writing to the member so staff concerned. Letters confirming changes to the Clerks terms and conditions should be signed by either the Chair of Council or the Chair of the appropriate committee.	High	

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

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	The asset register has been subject to review by Council	To Check	<i>It was noted that the Old Schoolhouse, purchased by the Council, is not recorded as an asset on the asset register (it appears it may never have been recorded).</i>	The Council to ensure that this asset is recorded in the asset register. The Council to consider whether it is necessary to restate the 2023/24 asset value in the 2024/25 AGAR Accounting Statements to include the value of this asset.	Medium	

2	Continuing existence of assets is checked on a regular basis (when was last check?)	No	<i>Continuing existence of assets is not checked on a regular basis.</i>	The Council should put in place a process for the regular review and verification of its assets. Assets of a high value or which may be particularly vulnerable should be subject to verification at more frequent intervals.	Medium	
3	Movement on asset register agrees to additions to disposals made in the year	Yes	<i>It is not currently practice for a schedule of additions and disposals made during the year to be prepared and subject to review and approval by Council.</i>	On an annual basis Council to review and agree additions and disposals of asset made in the current year and agree this to the change in the value of assets from the prior year.	High	



The building's current northeast-facing principal entrance will be retained and complemented by a new vehicular entrance off Greenaway Road. A previously lacklustre flat-roof porch extension will give way to modern glazed sliding doors, leading visitors into a striking double-height, vaulted-ceiling internal entrance lobby.

Inside, a comprehensive renovation will optimise functionality and accessibility. The layout will be reconfigured to include three separate user WCs, strategically grouped for access, privacy, and plumbing efficiency, with one fully compliant with wheelchair accessibility standards. The former flat-roof toilet extension will be converted into a versatile office space, offering a quiet area for visitor hot-desking or permanent administrative staff as needed. The external walls of this space will be lined for improved thermal performance, while a crisp white render coat [01] will rejuvenate the tired brick exterior, complementing the surrounding palette. The dilapidated flat roof will be replaced with a modern zinc standing seam [3] alternative, matching the main extension to create a cohesive aesthetic.

The building's main open-plan function area will be transformed by removing the existing suspended ceiling to reveal the impressive large-span double-height vaulted ceiling, which will be thermally lined for comfort. A new extension will augment this area, adding approximately 52 square metres of floor space. A well-lit glazed-roof atrium will transition the new from the old, providing a pleasant seating area adjacent to a well-facilitated kitchen complete with a bar counter serving, appealing equally to local youth and corporate users alike. The extension will also house an ample storage area for function chairs, meeting tables, projector equipment, exhibition display boards, temporary stages, indoor sports equipment, and other essentials, enhancing the space's functionality, adaptability, and viability.

The single-storey addition will feature a shallow mono-pitched zinc roof with a distinctive overhanging eave [04] and stylish clerestory glazing [05] to the east elevation. The addition will be finished predominantly in crisp white render [01], with sparing use of brick [02] to provide relief and reference the neighbouring modern housing development along Landsore Road, offering a complementary counterpoint to the original building's steep, heavy masonry ecclesiastical gables.

The proposed development promises to be a transformative addition to the town, offering a striking architectural landmark and a much-needed community hub. By rejuvenating the worn-out site, the project will replace a patchwork of outdated, low-quality extensions and outbuildings with a cohesive structure that enhances the area's aesthetic appeal while prioritising functionality and sustainability.

In addition to its architectural significance, the retained structures will feature significant thermal performance enhancements, ensuring energy efficiency and reducing environmental impact. Moreover, inclusivity will be a core focus, with enhanced accessibility features integrated seamlessly into the original structure. These will include mobility thresholds, automatic entrance doors, widened doorways, enlarged sanitary accommodation, and wheelchair-accessible switches and counters, ensuring that the facility is welcoming and accessible to all members of the community.

Importantly, this new architecture will harmonise with rather than overshadow the elegant Gothic-inspired grandeur of the original Victorian edifice. The envisioned design prioritises a subservient low-profile form and a refined, uncluttered aesthetic, with a simple palette drawn from the locality, ensuring that the streetscape is elevated with a modern yet respectful touch.

Overall, the development aims to breathe new life into the area, seamlessly blending historical charm with contemporary functionality and sustainability for the benefit of the entire community.

