Clyst Honiton Parish Council

There was a meeting of Clyst Honiton Parish Council on Wednesday 24th June 2026 at 7.00pm held in the Black Horse Inn Meeting Room

Members Present: Parish Councillors Sean Wheeldon (Chairman); Mike Muir; Grant Harrison; Chris Jenkins; Gary Collier.

Also Present: Toby Russell (Devon Air Ambulance)

In attendance: Rob Martin, Clerk

One member of the general public.

MINUTES

PUBLIC SESSION The member of the public present attended to answer questions on planning application 26/0854/FUL below.	
27/027	**DEVON AIR AMBULANCE** Toby Russell representing The Devon Air Ambulance Trust (DAAT) wished to update the parish council on the current situation regarding the potential move of the DAAT headquarters. He circulated schematic drawings of the proposed project explaining that there was a need to find a new site because the shared arrangement with the Devon & Cornwall Police Helicopter service had come to an end. In addition, the staffing levels had increased from two to eighteen over the years. In addition, the aim was to provide overall operational improvement with training facilities and better facilities all round. The building would be modular build which would reduce the construction timetable.
27/028	**APOLOGIES** There were no apologies for absence.
27/029	**DECLARATIONS OF INTEREST (PECUNIARY AND NON-PECUNIARY)** No declarations of interest in items on the agenda were made.
27/030	**MINUTES** On a proposal by Cllr. Wheeldon, seconded by Cllr. Harrison, it was **Resolved** to approve, as a correct record, the minutes of the Annual Parish Council meeting held on 20th May 2026.
27/031	**CLERK'S REPORT & CORRESPONDENCE** The clerk explained that the updates for most items were on the agenda. He explained that, in relation to Cllr. Colliers stated intention to cease being a councillor, until he formally resigned the casual vacancy process could not be started.
27/032	**PLANNING ITEMS** **Reference** **Location**

BGX/DCC/4470/2026 **(Devon County Council Application)**	Rock Solid Processing Ltd, Unit 12, Stuart Way, Hill Barton, EX5 1DR	Variation of Conditions 8 and 12 of planning permission DCC/4135/2019 to increase the approved throughput of the IBA facility from 90,000 tonnes per annum to 150,000 tonnes per annum **Decision: Objection on the basis of the highway impact**
26/0854/FUL	1 School Cottage Clyst Honiton Exeter EX5 2LZ	Construction of detached residential dwelling **Decision: Support**

Power Used Town & Country Planning Act 1990; Localism Act 2011	**Risks Assessed** None
Resulting Tasks & Owner Clerk – notify EDDC & DCC	**Deadline for Action** 3 weeks from notification date
Financial Implications None	**Equalities Impact** None

27/033 ROUNDABOUT INSTALLATION

An official order had been placed with Creative Play Ltd for the installation of the new roundabout in accordance with minute 27/010. Cllr. Muir had accompanied the representative carrying out a site survey and it had been confirmed that the expected start date was 31st August 2026.

Power Used Local Government (Miscellaneous Provisions) Act 1976, s.19	**Risks Assessed** Site inspection done.
Resulting Tasks & Owner Nothing to do until the contractor, Create Play, make arrangements for installation.	**Deadline for Action** 31 August 2026
Financial Implications £12,932 final price with £14,235 in reserve for provision of play equipment.	**Equalities Impact** In accordance with the parish council draft Equalities Policy the equipment has deliberately been to provide a roundabout for wheelchair participants.

27/034 ROAD TRAFFIC ACCIDENT

Cllr. Wheeldon had been conversing with County Cllr. Gent about the replacement of the sign and planter. He would request that, in the event of no information being found on the culprit, he would request a community grant for the planter.

Power Used Highways Act 1980	**Risks Assessed** Not being refunded for damage
Resulting Tasks & Owner Chairman – contact county councillors and request finance	**Deadline for Action** 15 July 2026
Financial Implications Potential £400 to replace planter	**Equalities Impact** None identified

27/035 VILLAGE MAINTENANCE

Cllr. Muir reported that he had:

- Undertaken the usual weekly visual inspection of the play equipment
- Met with the representative from Creative Play
- Watered the plants very regularly
- Cut the grass on the bank opposite the entrance to St Michaels Hill
- Cut the grass from the Slate Company to the pumping station
- Trimmed overhanging bramble on paths within the village

He and Cllr. Wheeldon believed that the old zipwire platform needed some attention, suggesting that some marine ply would be required. Cllr. Jenkins undertook to source the materials and arrange with the others to get the job done.

Power Used Open Spaces Act 1906	**Risks Assessed** Village becoming unkempt and overgrown with no planting
Resulting Tasks & Owner Cllr. Muir – continue inspections and maintenance of village. Cllrs. Jenkins/Muir obtain marine play and effect repair.	**Deadline for Action** 15 July 2026
Financial Implications Cost of Marine play.	**Equalities Impact** CHPC has responsibility to all of the community, including those who are less able.

27/036 **POLICY REVIEW**

A review of parish council policies had been undertaken and made available to councillors. The list below details the policies involved.

Document	Review Period Years	Next Review Due
Members' Code of Conduct	3	June 2029
Anti-Bribery Policy	3	June 2029
CCTV Policy	3	June 2029
Bullying Policy	3	June 2029
Community Engagement Policy	3	June 2029
Document Retention Policy	3	June 2029
Communications Policy	3	June 2029
Clerk's Expenses Policy	3	June 2029
Data Protection Policy	3	June 2029
Complaints Procedure	3	June 2029
Disciplinary Procedure	3	June 2029
Freedom of Information Policy	3	June 2029
Grievance Procedure	3	June 2029
Equalities & Diversity Policy	3	June 2029
Health & Safety Policy	3	June 2029
IT Policy	3	June 2029
Lone Working Policy	3	June 2029
Training Policy	3	June 2029
Meeting Protocol	3	June 2029
Risk Management Policy	3	June 2029
Recording of Meetings Protocol	3	June 2029
Stress Policy	3	June 2029
Whistleblowing Policy	3	June 2029

Scheme of Delegation	3	June 2029

On a proposal by Cllr. Jenkins, seconded by Cllr. Wheeldon, it was **Resolved** to adopt the policies as they stand and to replace those on the website forthwith. A further, more detailed, review of each policy would be undertaken over the next few months to ensure compliance with all current legislation.

Power Used Data Protection, FOI, employment legislation	**Risks Assessed** Not having up to date policies in place
Resulting Tasks & Owner Councillors – look in detail at policies Clerk – get these policies on the website	**Deadline for Action** 16 September 2026
Financial Implications None	**Equalities Impact** Contained within the policies

27/037 **COMMUNITY FACILITY**

An email response from Jamie Quinton, the East Devon planner designated to give the pre-application advice, had been received and circulated. In this advice, it was clear that before an outline planning application could be submitted there was a need to clearly determine what would be required and could be built on the playing field.
Measurements of the site showed that a maximum width for the building would be around 12 meters, fronting onto the highway. This would be assumption when considering the position and sizing of the building.
In order to proceed with this, Modulek, a modular building company had been contacted and had supplied examples of its community buildings with associated costs. From this, a rough cost of £3.5K to £4K per square metre could be used for overall budget reasons.
Using data on the hall size required for the population of a parish such as Clyst Honiton the conclusion was that the overall size would be assumed to be 12 metres by 8 metres (96 m^2)
On a proposal by Cllr. Wheeldon, seconded by Cllr. Jenkins, it was **Resolved** that the clerk would continue using his contact at the modular building company to progress this and that some of the NDO money may be needed for the drawings and formal application to East Devon. No parking would be provided on site as it was just for village use. (On-street disabled parking could be designated as part of the build.). Outline Planning would be applied for as soon as the necessary information was available.

Power Used Local Government Act 1972 Section 144 Local Government (Miscellaneous Provisions) Act 1976	**Risks Assessed** Full Risk assessments to be undertaken at each stage. No risks at this stage.
Resulting Tasks & Owner Clerk – follow-up on action	**Deadline for Action** 15 July 2026
Financial Implications Potential planning application fees and supporting document production	**Equalities Impact** The project will be fully in compliance with Equalities legislation.

27/038 **BANK RECONCILIATION**

The Bank Reconciliation for 31st May 2026 was **adopted.**

27/039 **RECEIPTS & PAYMENTS COMPARED WITH BUDGET**

To receive and note the statement of receipts and payments compared with budget for the period between 1st April and 31st May 2026.

27/040 RECEIPTS & PAYMENTS SCHEDULE

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

RECEIPTS

Receipt from	Services	Amount £
2026/2027		
Lloyds Bank	Interest – PC Instant Access	8.83
Lloyds Bank	Interest – CA Instant Access	3.77

PAYMENTS

Payment to	Services	Month or Reference	Amount £
2026/2027			
RJ Martin	Salary	June 2026	864.47
HMRC	Tax Deduction	June 2026	209.60
HMRC	NI	June 2026	94.66
2627-08Countrywide GM	Grass Cutting	May 2026	129.71
The Black Horse	Room Hire	20 May 2026	23.90
Adobe	Adobe Professional	June 2026	19.97
Simon A Martin	Payroll Services	June 2026	8.00
Royal Mail	Postage	Bank Letter	3.20
Cash	Petty Cash Top-Up	Transfer	100.00
Sean Wheeldon	Stationery	Chatter Fund	37.38

Power Used Local Government Act 1972	**Risks Assessed** Not making payment of amounts due
Resulting Tasks & Owner Clerk – ensure payments are made	**Deadline for Action** asap
Financial Implications Each payment has a budget	**Equalities Impact** Nothing particular

27/041 COUNCILLOR REPORTS

Cllr. Wheeldon was concerned that there was a need to ensure that the new equipment maintenance was properly reserved for. The clerk to work up a Reserves and Renewals reserve to ensure that all equipment repairs were provided for on and ongoing basis.

27/042 DATE OF NEXT MEETING

The next scheduled meeting (AGM) is on **Wednesday 15th July 2026** and will be held in the Black Horse meeting room starting at 7pm

27/043 PARISH COUNCIL MEETING CLOSURE

The meeting closed at 9.05pm

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

3rd September 2026

Dear Rob

Re: Clyst Honiton Parish Council
Internal Audit Report for Financial Year Ended 31 March 2027 – Interim Audit Report

Executive summary
Following completion of our interim internal audit on 3rd September, we are pleased to enclose our report for your review and presentation to the council. The audit was conducted in accordance with current professional standards and guidelines, employing a risk-based approach to our testing. While not all transaction were examined, our sample testing, where appropriate, covered the financial year to date.

The structure of this report aligns with the assertions set out in the Annual Internal Auditor Report section of the Annual Governance and Accountability Return (AGAR). Each section begins with a summary of the assertion being assessed, followed by details of the testing undertaken, which was guided by the audit plan. A copy of the audit plan is available within our Internal Audit Guide and follows the requirements of the Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's Guide.

The report concludes with our opinion on whether each assertion has been met as of the date of the interim audit. Where the standard has not been met, we have set out the required action for the council to take to meet the requirements by the year-end internal audit. **Any recommendations for action are highlighted in bold and summarised in the table at the end of this report.**

Our testing did not identify any procedural errors requiring reporting to the external auditor at this time, nor did we observe any material weaknesses in internal controls that would pose a risk to public funds. We are pleased to report that overall, the systems and procedures currently in place are appropriate and effective. While this report may include recommendations for improvement, these should not be viewed as indicators of significant deficiencies. Rather, they are intended to support the continued development of what is, in our view, a well-managed and robust governance framework.

Regulation
The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to "undertake an effective internal audit to

evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance."

Internal auditing is an independent, objective assurance activity designed to improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. Where we have provided other support to the council, a separate individual will be assigned as the internal auditor to maintain that independence.

The primary purpose of internal audit is to assess and report to the authority on the effectiveness of its financial systems and other internal controls, including the operational procedures that support its activities.

The internal audit function involves testing and evaluating whether the authority's internal control framework is both adequate and functioning effectively. Internal audit reports should be made available to all Members, providing a basis for informed decision making when considering the authority's approval of the Annual Governance Statement.

Independence and competence

Your audit was conducted by Louise Shaw of Mulberry Local Authority Services Ltd, who has over 11 years' experience in the financial sector with the last 11 years specialising in local government.

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

Engagement Letter and inherent risk assessment

An engagement letter was previously issued to the council covering the 2026/27 internal audit assignment, which includes the scope and plan of works and fee structure. Copies of this document are available on request from anna@mulberrylas.co.uk

In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR.

It is our opinion that the inherent risk of error or misstatement within the council's financial systems is low. The internal control environment is considered reliable, and as such, substantive testing of individual transactions is not deemed necessary at this stage.

Audit testing will therefore consist of walk-through testing on a selection of sample data, covering the period under review within the current council year. This approach is designed to confirm that key controls are operating effectively throughout the financial period.

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INTRODUCTION

The council has an ongoing engagement with Mulberry Local Authority Services Ltd for the provision of internal audit services, with the most recent appointment/reappointment agreed at the meeting held on 18th March 2026 (minute ref 2627-07).

I remind the council that in accordance with 4.11 of the Practitioner's Guide *'the independence of the appointed person or firm should be reviewed every year with regard to; personal independence, financial independence, and professional independence.'*

The audit was conducted remotely with the Clerk, who also acts as the council's Responsible Financial Officer (RFO). The Clerk had prepared the information advised in advance of the visit, and overall, I have the impression that accounting records are neatly maintained and easily accessible.

Other information was reviewed through discussion with the officers and a review of the council website Clyst Honiton Parish Council – News and updates from Clyst Honiton Parish Council

A. BOOKS OF ACCOUNT

Internal audit requirement

Appropriate accounting records have been kept properly throughout the year.

Audit findings

The council uses the Scribe accounting package for recording the council's finances. This is an industry specific accounting package. The accounting package is updated regularly and used to produce management information reports for review at council meetings.

Every month, a "month end" close down is performed by the Clerk, various reports are printed and filed in hard copy, these include but are not limited to, income and expenditure against budget, bank reconciliations and other reports as fit. The Clerk has a checklist which is ticked off every month. I was given access to the hard copy prints and checklist, and I can confirm this process does take place.

The system requires the population of key data fields to enable the user to record a transaction. This is a clear and easy to follow system and a review of the cashbook shows that all data fields are being entered with sufficient detail to identify the source and nature of the transaction.

I conducted a sample of invoices and receipts drawn at random and can confirm the underlying documentation was easy to locate, agreed to the cashbook details and relevant bank statements. I make no recommendation to change in this system.

I tested the opening balances as of 1 April 2026 by reviewing the balance brought forward and confirmed it could be agreed back to the investment reconciliation for the audited accounts for 2025/26.

I reviewed the nominal ledger entries for the year to date to ensure items were posted to the correct heading and that there were no instances of netting off and the expenditure was correctly posted to the headings to which the line item related. This has confirmed that the accounting package is being properly used.

Check receipt of VAT refund matches last submitted VAT return
The VAT return is submitted on a quarterly basis. I reviewed the submission for the period ending XXXX which showed a refund amount due of £639.58 and was fully supported by the required details. I was able to confirm receipt of this amount to the council's bank account on 9th April 2026. The council is up to date with its VAT submissions.

CONCLUSION
I am satisfied this internal control objective has been met.

B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS

Internal audit requirement
This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.

Audit findings
Confirm by sample testing that councillors sign statutory office forms
I confirmed by sample testing that councillors sign "Acceptance of Office" forms. I recommend the form is amended to include formal acceptance to receive information by electronic means in the form *"As per Schedule 12 of the Local Government Act 1972, I consent to the receipt of all council meeting papers by electronic methods. I understand I may withdraw this consent at any time."*

The council website includes a councillor page where the individual Register of Members' Interests forms are published.

Confirm that the council meets regularly throughout the year
The council only has Full Council meetings. A diary of future meeting dates and historic agendas and minutes for meetings.

Check that agendas for meetings are published giving 3 clear days' notice
I was able to confirm that at least 3 clear days' notice is given on agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting.

I note the council publishes the non-confidential supporting documents accompanying agendas on the council website in accordance with the requirements of the Information Commissioner's Office (ICO).

Check the draft minutes of the last meeting(s) are on the council's website
Draft minutes are uploaded to the council website and clearly annotated as draft.

Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months
The Standing Orders are based on the current National Association of Local Councils (NALC) model and were most recently reviewed and adopted by council on 20th May 2026 (minute ref 27/012).

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

Financial Regulations are based on the current NALC model and were last reviewed and adopted by council on 20th May 2026 (minute ref 27/013). The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council.

Check that the council's Financial Regulations are being routinely followed

Procurement

The council's adopted Financial Regulations include processes relating to procurement and include the following:

FR 5.6	*For contracts estimated to exceed £60,000 including VAT, the Clerk shall seek formal tenders from at least three suppliers agreed by the council.*
FR 5.7	*For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation regarding the publication of invitations and notices.*
FR 5.8	*For contracts greater than £3,000 excluding VAT the Clerk or RFO shall seek at least 3 fixed-price quotes.*
FR 5.9	*Where the value is between £500 and £3,000 excluding VAT, the Clerk or RFO shall try to obtain 3 estimates.*
FR 5.10	*For smaller purchases, the Clerk or RFO shall seek to achieve value for money.*
FR 5.20	*An official order or letter shall be issued for all work, goods and services above £250 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.*

I note that the council has not used the procurement exercise for any tenders or purchases from April 26 to date.

The council completes purchase orders for appropriate items above the threshold contained in FR 5.20. I tested a sample of these against the invoices and am satisfied they are being completed correctly, and evidence of the receipt of goods is maintained where applicable.

Authorisation

The council's adopted Financial Regulations include thresholds at which authorisations to spend must be obtained as below:

FR 5.15 *Individual purchases within an agreed budget for that type of expenditure may be authorised by:*

- *the Clerk, under delegated authority, for any items below £500 excluding VAT*
- *the Clerk, in consultation with the Chair of the Council or Chair of the appropriate committee for any items below £2,000 excluding VAT*
- *a duly delegated committee of the council for all items of expenditure within their delegated budgets for items under £5,000 excluding VAT*
- *in respect of grants, a duly authorised committee within any limits set by council and in accordance with any policy statement agreed by the council.*
- *the council for all items over £5,000;*

FR 5.18 *In cases of serious risk to the delivery of council services or to public safety on council premises, the 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 Clerk shall report such action to the Chair as soon as possible and to [the council] as soon as practicable thereafter.*

Based on the level of financial activity of the council, and through discussion with the Clerk, these authorisation thresholds appear appropriate.

I tested a sample of invoices and was able to confirm that amounts have been properly authorised in accordance with the adopted Financial Regulations.

Payment
The council's Financial Regulations include a section covering the making of payments via online banking and state:

FR 7.4 *The Service Administrator 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 two authorised signatories.*

FR 7.5 *In the prolonged absence of the Service Administrator, an authorised signatory shall set up any payments due before the return of the Service Administrator.*

FR 7.6 *Two councillors who are authorised signatories shall check the payment details against the invoices before approving each payment using the online banking system.*

FR 7.7 *Evidence shall be retained showing which members approved the payment online and a printout of the transaction confirming that the payment has been made shall be appended to the invoice for audit purposes.*

FR 7.8 *A full list of all payments made in a month shall be provided to the next council meeting and appended to the minutes.*

I tested a sample of payments and confirmed that the council has in place a system to segregate duties in terms of the setting up and subsequent release of payments made via online banking in accordance with the council's adopted Financial Regulations, and payment lists are appended to the minutes of relevant meetings.

Confirm the council has adopted the General Power of Competence (GPC) and met the eligibility criteria at the time of adoption, or if GPC not adopted, confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £11.60 per elector
The council confirmed its eligibility and adopted the GPC and the section 137 threshold does not apply.

Confirm that checks of the accounts are made by a councillor
The system noted above details internal review takes place and I am under no doubt that council properly approves expenditure.

CONCLUSION
I am satisfied this internal control objective has been met.

C. RISK MANAGEMENT AND INSURANCE

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

Audit findings
The council's adopted Financial Regulations include a section covering Risk Management and state:

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

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

FR 2.3 *When considering any new activity, the Clerk shall prepare a draft risk assessment including risk management proposals for consideration by the council.*

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

The council has a risk assessment process in place, which was last reviewed and approved by council on 20th May 2026 (minute ref 27-017). I reviewed the risk assessment record, which includes a risk matrix to assess the overall risk based on likelihood and consequences of an event occurring and then assesses the risks within each sector of the council's business operations.

Each potential risk is identified, assessed using the risk matrix, prior to any mitigation measures, existing internal controls are listed and any further mitigation action which may be needed, and then a further assessment of the risk is included after the mitigation measures have been put in place. The assessment also includes details of who is responsible for any actions and when these are to be completed by.

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

The council has responsibility for playgrounds which are inspected regularly. All reviews are undertaken by trained individuals and appropriate records of the inspections and any reported actions required are maintained.

In accordance with FR 2.4, I was able to confirm that the council carries out a review of the effectiveness of its internal controls. This includes receipt and review of internal and external audit reports, and details the additional internal control measures the council has put in place.

I note the council also has an adopted Statement of Internal Controls, and I have no doubt that the council takes its risk management responsibilities seriously.

I confirmed that the council has a valid insurance policy in place with Zurich which covers the year under review. Insurance cover for land, buildings and key assets of the council is consistent with the council's asset register.

The insurance policy includes Public Liability cover of £10 million, Employers Liability cover of £10 million and a Fraud & Dishonesty (Fidelity Guarantee) level of £100,000 which is sufficient for a council of this size, although the council is advised to keep this figure under review to ensure it covers the maximum balance held. The policy also includes cover for business interruption and cyber security.

CONCLUSION
I am satisfied this internal control objective has been met.

D. BUDGET, PRECEPT AND RESERVES

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

Audit findings
Budget
Regular detailed budget reports are produced from the accounting software. The budget report dated 3rd September 2026 shows receipts reported as 48.9% of budget and payments at 36.7%. There is no evidence to suggest that the budget has not been accurately set and carefully monitored throughout the year.

There is evidence within the minutes of meetings that councillors regularly receive these budget reports for review, providing them with sufficient financial information to make informed decisions.

Precept
The council set a precept of £18,000 for 2026/27. With a tax base of 116.98, this equates to a band D equivalent of £153.87 (compared to the average in England of £99.79). I was able to confirm receipt of the first half of the precept to the council's bank account on 1st April 2026.

The Clerk confirmed that the 2027/28 budget setting process is scheduled to commence in October, with the final budget and precept due to be agreed by the council meeting scheduled for November.

Reserves
The Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's guide provides updated guidance on the appropriate level of general reserves that councils should retain as below:

5.33 The general reserve of an authority comprises its cash flow and contingency funds to cover unexpected inflation, unforeseen events and unusual circumstances.

5.34 The generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure.

5.35 The reason for the wide range is to cater for the large variation in activity level between individual authorities. The smaller the authority, the closer the figure may be to 12 months expenditure, the larger the authority, the nearer to 3 months. In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent general reserve.

5.36 In all of this it is important that each authority adopt, as a general reserve policy, the level appropriate to their size, situation, risks and plan their budget so as to ensure that the adopted level is maintained. Consideration of the minimum level of reserves requires not only consideration of level of income and expenditure but also the risks to that income.

5.37 Authorities with significant self-generated income (other than the precept or levy) should take into account situations that may lead to a loss in revenue as well as increased costs and adapt their general reserve accordingly.

At the date of the interim audit, the council held circa £64,059.09 in reserves, split between categories as below:

- Capital EMR £0.00
- CIL EMR £0.00
- Other EMR £40,603.35
- General Reserves £23,455.74

I checked the purpose of the earmarked reserves and am satisfied they are all for legitimate future planned projects of the council.

The general reserve balance is within the recommended range as detailed in the Practitioner's Guide.

CONCLUSION
I am satisfied this internal control objective has been met.

E. INCOME

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

Audit findings
Apart from the precept, the council receives income from VAT reclaim, grants and CIL/s106. There are no fees nor charges due for review.

CONCLUSION
I am satisfied this internal control objective has been met.

F. CASH

Internal audit requirement

Cash payments were properly supported by receipts; all cash expenditure was approved and VAT appropriately accounted for.

Audit findings

The council maintains a petty cash float of £100.00 used for incidental expenditure. The petty cash is locked in a safe under the control of the Clerk and petty cash vouchers are completed for each transaction. The petty cash is checked and balanced by the Clerk on a monthly basis.

A review of the vouchers shows that all petty cash items are genuine and other arrangements for payment would not have been appropriate.

At the date of the internal audit, I checked the petty cash balance and was able to confirm it as correct and matching the control account. I am satisfied that the council has in place appropriate measures for the safe management of petty cash.

The council operates a cash till, and I was able to confirm that appropriate cashing-up procedures are in place, which include reconciling the physical cash balance with the till readings.

CONCLUSION

I am satisfied this internal control objective has been met.

G. PAYROLL

Internal audit requirement

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

Audit findings

The council has one employee on the payroll. The staff member has a signed contract of employment, based on the NALC template, and the council is a member of the Local Government Pension Scheme (LGPS). Performance reviews for staff members are completed annually by the Clerk, with their review conducted by a panel of councillors.

Payroll is processed is outsourced to a third party, who complete all the PAYE calculations and provide the information to the council each month. I reviewed the payroll summary and a sample of payslips for two different pay periods. The payroll deductions appear correct, and I was able to confirm the net salary payments.

I was able to verify the amounts per the payroll agreed to the submission data on the Government gateway, that HMRC and pensions payments are up to date and that the council is correctly not claiming the employment allowance for national insurance contributions.

There are no councillor allowances, although the Clerk is aware that if paid to eligible (elected) members, these must be processed through payroll and assessed for tax and national insurance.

CONCLUSION
I am satisfied this internal control objective has been met.

H. ASSETS AND INVESTMENTS

Internal audit requirement
Asset and investments registers were complete and accurate and properly maintained.

Audit findings
The SAPPP Practitioner's guide provides updated guidance on assets and asset registers as below:

5.58 The asset register should contain in its most simple form the date of acquisition, cost of acquisition, useful life estimate and location along with value held for investments; however, it is desirable for the register to contain other such supplementary information to enable the user to better understand the nature and scope of the use of the fixed asset. It is therefore recommended to show insurance value, replacement value, custodian, date last physically vouched.

5.59 Each authority may choose an appropriate minimum value for deciding between fixed assets and general consumables. The limit chosen will relate to expected useful life, whether the item would be included on an insurance claim and whether it is included in the risk assessment of the authority in any way. This minimum level is to be minuted and reviewed at least annually. The rationale and methodology should be recorded in the minutes.

5.60 One item or group of similar items shall be regarded for inclusion in the fixed asset register.

5.61 Assets should be first recorded in the asset register at their actual purchase cost.

5.62 Assets that are either under construction or have not been brought into use should be included on the asset register only once complete and they benefit the community.

5.63 Obsolete assets that are no longer in use or are awaiting disposal should be clearly recorded as such.

5.64 Where an authority receives an asset as a gift at zero cost, for example by community asset transfer, it should be included with a nominal one pound (£1) value as a proxy for the zero cost.

5.65 Assets that do not have a functional purpose or any intrinsic resale value (for example, a village pond or war memorial) are often referred to as 'community assets.' Authorities should record community assets in the asset register in the same way as gifted assets.

5.66 The particular method of asset valuation is not specified in proper practices so authorities may use any reasonable approach to be applied consistently from year to year. The method of asset valuation *adopted should be set out in a policy approved by the authority and recorded in the authority's minutes and in the asset register.*

5.67 For authorities covered by this guide, the most appropriate and commonly used method of fixed asset valuation for first registration on the asset register is at acquisition cost. This means that the recorded value of the asset will not change from year to year, unless it is materially enhanced.

5.68 Commercial concepts of depreciation, impairment adjustments, and revaluation are not required nor appropriate for this method of asset valuation.

5.69 The total value of an authority's assets recorded on the asset register as at 31 March each year is reported at Line 9 on the authority's AGAR. Authorities should be able to track and explain fully any changes in the asset register from year to year.

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

I confirmed by sample testing of the invoices that items added during the year have been accurately recorded at the original net purchase price.

The SAPPP Practitioner's guide provides updated guidance on investments, and includes the following:

2.23 Short-term investments, which mainly include deposit and savings accounts typically provided by banks, are those that display the following characteristics:
a. are denominated in pounds Sterling;
b. be realisable at full value on demand or have a maturity end date of ***not more than 12 months****;*
c. the whole of the original sum invested can, from the time that the investment is made, be accessed for use by the authority without any reduction; and
d. the authority has assessed the counterparty and is satisfied that the original sum invested is not subject to unreasonable risk.

2.26 A long-term investment arises where the authority invests money in anything other than a short-term investment.

5.30. In deciding whether it is appropriate to make long-term investments, the authority should follow the Ministry Guidance on local government investments.

5.189 Long-term investments should be recorded in the asset and investments register at original cost at acquisition (the purchase price) which for accounting purposes will remain unchanged until disposal. It is recognised that the market value of long-term investments may change over time; therefore, at each year end, the RFO should make a note in the asset register of the notional market value of each investment as at 31 March to inform readers.

The council's bank balances are below £100,000 and in accordance with the statutory guidance is not required to adopt an Investment Strategy.

The council holds long-term investments (i.e. those for more than 12-month terms) and I was able to confirm these are correctly recorded on the asset register.

The council has no borrowing through the PWLB.

CONCLUSION
I am satisfied this internal control objective has been met.

I. BANK AND CASH

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

Audit findings
Financial Regulation 2.6 states *'At least once in each quarter, and at each financial year end, a member other than the Chair shall be appointed to verify bank reconciliations (for all 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 council.'*

Bank reconciliations are completed monthly. I reviewed the bank reconciliation for May 2026 and was able to confirm the balances to the bank statements and found no errors.

I was able to confirm that the bank reconciliations have been verified in accordance with Financial Regulations, and evidence of this activity taking place is recorded within the minutes of meetings.

As the council's annual budget is below the €500,000 (£430,950 as of 3 July comparative date) threshold, it is protected by the Financial Services Compensation Scheme (FSCS).

The council holds accounts with Lloyds. At the date of the internal audit, the balances held are within the £120,000 protection limit per financial institution offered by the FSCS **OR** At the date of the internal audit, the balances held exceed the £120,000 protection limit per financial institution offered by the FSCS and the council should consider transferring funds to maximise the protection available to it.

CONCLUSION
I am satisfied this internal control objective has been met.

J. YEAR END ACCOUNTS

Internal audit requirement

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

CONCLUSION

To be tested at the final internal audit.

K. LIMITED ASSURANCE REVIEW

Internal audit requirement

If the authority certified itself exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt.

Audit findings

I confirmed that the council met the exemption criteria and correctly declared itself exempt from a limited assurance review in the prior year and the Exemption Certificate is published on the council's website.

CONCLUSION

I am satisfied this internal control objective has been met.

L: PUBLICATION OF INFORMATION

Internal audit requirement

The authority publishes information on a free to access website/webpage, up to date at the time of the internal audit in accordance with relevant legislation

---

CONCLUSION

To be tested at the final internal audit.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS

Internal audit requirement

The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

Inspection – key dates	2025/26 Actual
Date AGAR signed by council	20th May 2026
Date inspection notice issued	21st May 2026
Inspection period begins	3rd June 2026
Inspection period ends	14th July 2026
Correct length (30 working days)	Yes
Common period included (first 10 working days of July)	Yes

I am satisfied the requirements of this control objective were met for the previous year, and assertion 4 on the Annual Governance Statement should therefore be signed yes by the council.

I was also able to confirm that the dates for the period of public rights are recorded in the minutes of the meeting where the AGAR was signed.

CONCLUSION

I am satisfied this internal control objective has been met.

N: PUBLICATION REQUIREMENTS

Internal audit requirement

The authority complied with the publication requirements for the prior year AGAR.

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

Before 1 July 2026 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 2025/26, approved and signed, page 4

• Section 2 - Accounting Statements 2025/26, approved and signed, page 5

Not later than 30 September 2026 authorities must publish:

•Notice of conclusion of audit

•Section 3 - External Auditor Report and Certificate

•Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review.

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

Audit findings
I was able to confirm that the Notice of the Period of Public Rights and Section 1 (Annual Governance Statement) and Section 2 (Accounting Statement) were published on the council's website before 1 July 2026.

The External Auditor's Report for 2025/26 was not qualified, has been published on the council website along with the Notice of Conclusion of Audit by the 30 September 2026 and will be reported to the council meeting on 16th September.

CONCLUSION
I am satisfied this internal control objective has been met.

O. DIGITAL AND DATA COMPLIANCE

Internal audit requirement
The authority complied with laws, regulations and proper practices relating to digital and data compliance.

Audit findings
Website
I was able to confirm that the council website contains a Privacy Notice and a Website Accessibility Statement. The Website Accessibility Statement correctly references partial compliance with the Web Content Accessibility Guidelines (WCAG) 2.2 AA and was last updated in September 2025.

The council has an IT Policy in place which was last reviewed and approved by the council at the meeting held on 24th June 2026 (minute ref 2627-036).

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

Data Protection
The SAPPP Practitioner's Guide contains the following regarding data protection:

5.124 To ensure compliance with data protection regulations, smaller authorities should:

- *Conduct regular data audits to identify what personal data is held, how it is used and make sure it is processed lawfully.*
- *Implement a Data Protection policy on data handling, storage and sharing.*
- *Provide regular training to ensure all staff and members are trained on data protection principles and practices.*

- *Secure data using appropriate technical and organisational measures to protect personal data from breaches.*

I confirmed that the council will be completing a data audit in October, and the council is reminded of the importance of conducting these regularly.

The council has adopted a data protection policy which was last reviewed and approved on 24th June 2026 (minute ref 2627-036) and is published on the council website.

There is evidence of regular training of officers and councillors on data protection principles.

CONCLUSION
I am satisfied this internal control objective has been met.

P. TRUSTEESHIP

Internal audit requirement
Trust funds (including charitable) – The council met its responsibilities as a trustee.

Audit findings
The council is not a trustee of any charities.

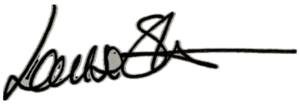
CONCLUSION
The council has no trusts and the testing for this internal control objective is not applicable.

Achievement of control assertions at final internal audit date

Based on the tests conducted during the interim audit, our conclusions on the achievement of the internal control objectives to date are summarised in the table below. Where any are marked 'no', guidance is provided as to the corrective action required by the council before the year-end internal audit to achieve a positive response.

	INTERNAL CONTROL OBJECTIVE	YES	NO	NOT COVERED
A	Appropriate accounting records have been properly kept throughout the year	✓		
B	This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	✓		
C	This authority assesses the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these	✓		
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for	✓		
F	Cash payments were properly supported by receipts, all cash expenditure was approved, and VAT appropriately accounted for			✓
G	Salaries to employees and allowances to members were paid in accordance with the 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 cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.	To be tested at final internal audit		
K	If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt.			✓
L	The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	To be tested at final internal audit		
M	The authority, during the previous year correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.	✓		
N	The authority complied with the publication requirements for prior year AGAR.	✓		
O	The authority has complied with laws, regulations and proper practices relating to digital and data compliance.	✓		
P	Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

Should you have any queries please contact me directly on louise@mulberrylas.co.uk
Yours sincerely



<u>Louise Shaw</u>
On behalf of Mulberry Local Authority Services Ltd

Internal Audit – Summary of recommendations

Audit Point	Internal Audit Findings	Council comments
none		

Clyst Honiton Parish Council

Prepared by: ______________________ Date: __________

Name and Role (Clerk/RFO etc)

Approved by: ______________________ Date: __________

Name and Role (RFO/Chair of Finance etc)

	Bank Reconciliation at 31/08/2026			
	Cash in Hand 01/04/2026			64,059.09
	ADD Receipts 01/04/2026 - 31/08/2026			9,805.23
				73,864.32
	SUBTRACT Payments 01/04/2026 - 31/08/2026			9,668.11
A	**Cash in Hand 31/08/2026** (per Cash Book)			**64,196.21**
	Cash in hand per Bank Statements			
	Petty Cash	31/08/2026	85.58	
	Clyst Honiton Parish Council Lloyd	31/08/2026	5,324.44	
	Clyst Honiton Parish Council Lloyd	31/08/2026	20,180.65	
	Community Association Funds	31/08/2026	8,605.54	
	Lloyds Fixed Term Deposit 11/9/26	31/08/2026	30,000.00	
				64,196.21
	Less unpresented payments			
				64,196.21
	Plus unpresented receipts			
B	**Adjusted Bank Balance**			**64,196.21**
	A = B Checks out OK			

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Mr R. Martin
Last logged on 03 September 26 at 12:23 PM
Log off

Clyst Honiton Parish Council
Your accounts Admin

Your Accounts

COMMUNITY ASSOCIATION FUNDS 30-99-08
25867568 Show IBAN/BIC

£ 8,605.54 Balance

0.50 % gross Interest rate

£8,605.54 Available funds: ?

Payments and transfers

More actions

Statement

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DATE	DESCRIPTION	TYPE ?	IN (£)	OUT (£)	BALANCE (£)
10 Aug 26	INTEREST (GROSS)		3.77		8,605.54
09 Jul 26	INTEREST (GROSS)		3.53		8,601.77
09 Jun 26	INTEREST (GROSS)		3.41		8,598.24
11 May 26	INTEREST (GROSS)		3.77		8,594.83
09 Apr 26	INTEREST (GROSS)		3.65		8,591.06
09 Mar 26	INTEREST (GROSS)		1.41		8,587.41

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26 Feb 26	A/C 30990822152368	TFR	8,586.00	8,586.00

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LLOYDS

03 September 2026

Clyst Honiton Parish Council
14 STATION ROAD
YEOFORD
CREDITON
DEVON
EX17 5HU

Your Account

Sort Code 30-99-08
Account Number 22152368

COMMUNITY ACCOUNT

01 August 2026 to 31 August 2026

Money In	£0.00	**Balance on 01 August 2026**	£7,324.41
Money Out	£1,999.97	**Balance on 31 August 2026**	£5,324.44

Your Transactions

Date	Description	Type	Money In (£)	Money Out (£)	Balance (£)
06 Aug 26	MODULEK LIMITED 100000001803806387 112739	FPO		714.00	6,610.41
06 Aug 26	MICROSOFT*MICROSOF CD 1725	DEB		104.99	6,505.42
10 Aug 26	GOCARDLESS SIMONAMARTIN-CSCWS	DD		8.00	6,497.42
18 Aug 26	SERVICE CHARGES REF : 491843944	PAY		4.25	6,493.17
20 Aug 26	RJ MARTIN	BP		864.47	5,628.70
20 Aug 26	HMRC - ACCOUNTS OF	BP		304.26	5,324.44

Transaction types

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

FIXED TERM DEPOSIT 23070342LS

£ 30,000.00 Balance

2.04 % Gross p.a. (fixed) ?

Nominated Account 30-99-08 22152368 ?

11/09/2026 Maturity date
Gross basic tax rate status

Update maturity instructions

Deposit details

ACCOUNT OPENED ON	ACCOUNT MATURES ON	DAYS TO MATURITY
11/03/2026	11/09/2026	8 days

Auto Pay	Current maturity instruction ?
11/03/2026	Date instruction received
£308.52	Estimated gross interest for term of deposit

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Your Accounts

COMMERCIAL INSTANT ACCESS ACCOUNT 30-99-08
25526360 Show IBAN/BIC

£ 20,180.65 Balance

0.50 % gross Interest rate

£20,180.65 Available funds: ?

Open an Instant Access Savings Account

Payments and transfers

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SAVINGS
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DATE	DESCRIPTION	TYPE ?	IN (£)	OUT (£)	BALANCE (£)
10 Aug 26	INTEREST (GROSS)		8.84		20,180.65
09 Jul 26	INTEREST (GROSS)		8.29		20,171.81
09 Jun 26	INTEREST (GROSS)		8.01		20,163.52
11 May 26	INTEREST (GROSS)		8.83		20,155.51
09 Apr 26	INTEREST (GROSS)		8.55		20,146.68
09 Mar 26	INTEREST (GROSS)		7.72		20,138.13

09 Feb 26	INTEREST (GROSS)		9.10	20,130.41
09 Jan 26	INTEREST (GROSS)		10.25	20,121.31
09 Dec 25	INTEREST (GROSS)		9.58	20,111.06
10 Nov 25	INTEREST (GROSS)		10.57	20,101.48
09 Oct 25	INTEREST (GROSS)		9.90	20,090.91
09 Sep 25	INTEREST (GROSS)		11.11	20,081.01
11 Aug 25	INTEREST (GROSS)		12.69	20,069.90
09 Jul 25	INTEREST (GROSS)		11.53	20,057.21
09 Jun 25	INTEREST (GROSS)		13.34	20,045.68
09 May 25	INTEREST (GROSS)		13.71	20,032.34
09 Apr 25	INTEREST (GROSS)		16.44	20,018.63
10 Mar 25	INTEREST (GROSS)		2.19	20,002.19
07 Mar 25	CLYST HONITON PARI 309908 22152368	TFR	20,000.00	20,000.00

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Clyst Honiton Parish Council

Net Position by Cost Centre and Code - All Cost Centres and Codes

Cost Centre Name

Administration

Code	Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
1	Precept		18,000.00	9,000.00			-9,000.00
2	Grants General		200.00				-200.00
4	Clyst Chatter						
5	Interest		500.00	46.29			-453.71
20	Clerk's Salary				12,955.00	5,240.35	7,714.65
21	Home as Office				312.00	130.00	182.00
22	National Insurance				1,170.00	473.30	696.70
23	Pension				95.00		95.00
30	Clerking Expenses				150.00	50.20	99.80
31	Councillor Expenses						
32	Stationery & Postage				100.00		100.00
33	Payroll Service				100.00	33.35	66.65
34	Venue Hire				250.00	53.84	196.16
35	Zoom or Teams						
36	Training						
37	Clyst Chatter					31.15	-31.15
38	Subscription - DALC				140.00	127.00	13.00
39	Subscription - SLCC			105.00	300.00	253.00	152.00
40	Audit - Internal				160.00	178.75	-18.75
41	Audit - External						
42	Computer Hardware						
43	Computer Software				670.00	154.05	515.95
44	Computer Security						
45	Website Hosting				357.00	567.00	-210.00
50	Insurance Premium				700.00	574.56	125.44
55	Elections						
85	VAT Refund 9						
87	Donations						
89	Bank Charges				50.00	21.25	28.75
90	Website & Email Renewal						
93	Legal Fees					59.85	-59.85
			18,700.00	**£9,151.29**	**17,509.00**	**£7,947.65**	**12.64**

Community Facility

Code	Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
10	Community Facility Grants						
91	CHCA Transfer						
94	Interest			14.36			14.36
96	Planning Papers					595.00	-595.00
				£14.36		**£595.00**	**-580.64**

Neighbourhood Plan and Development (

Code	Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
3	Grants NP/NDO						
80	NP/NDO General Expense						
81	NP/NDO Consultancy						

Village Maintenance

Code	Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
60	Playing Field Grass				1,350.00	336.12	1,013.88
61	Asset Maintenance						
62	Play Equipment Inspectior				100.00		100.00
63	Play Equipment Maintenar				600.00		600.00
64	Play Equipment Installatio						
65	Zipwire Repairs and Repla						
66	Lawn Mower & Strimmer -				300.00		300.00
67	Lawn Mower & Strimmer -						
86	Flower Bed Maintenance				100.00	122.04	-22.04
88	Maintenance Equipment						
92	Library Box						

Current Balance = Balance B/Fwd - (Receipt Budget - Actual Receipt) + (Payment Budget - Actual Payments)

Clyst Honiton Parish Council
Net Position by Cost Centre and Code - All Cost Centres and Codes

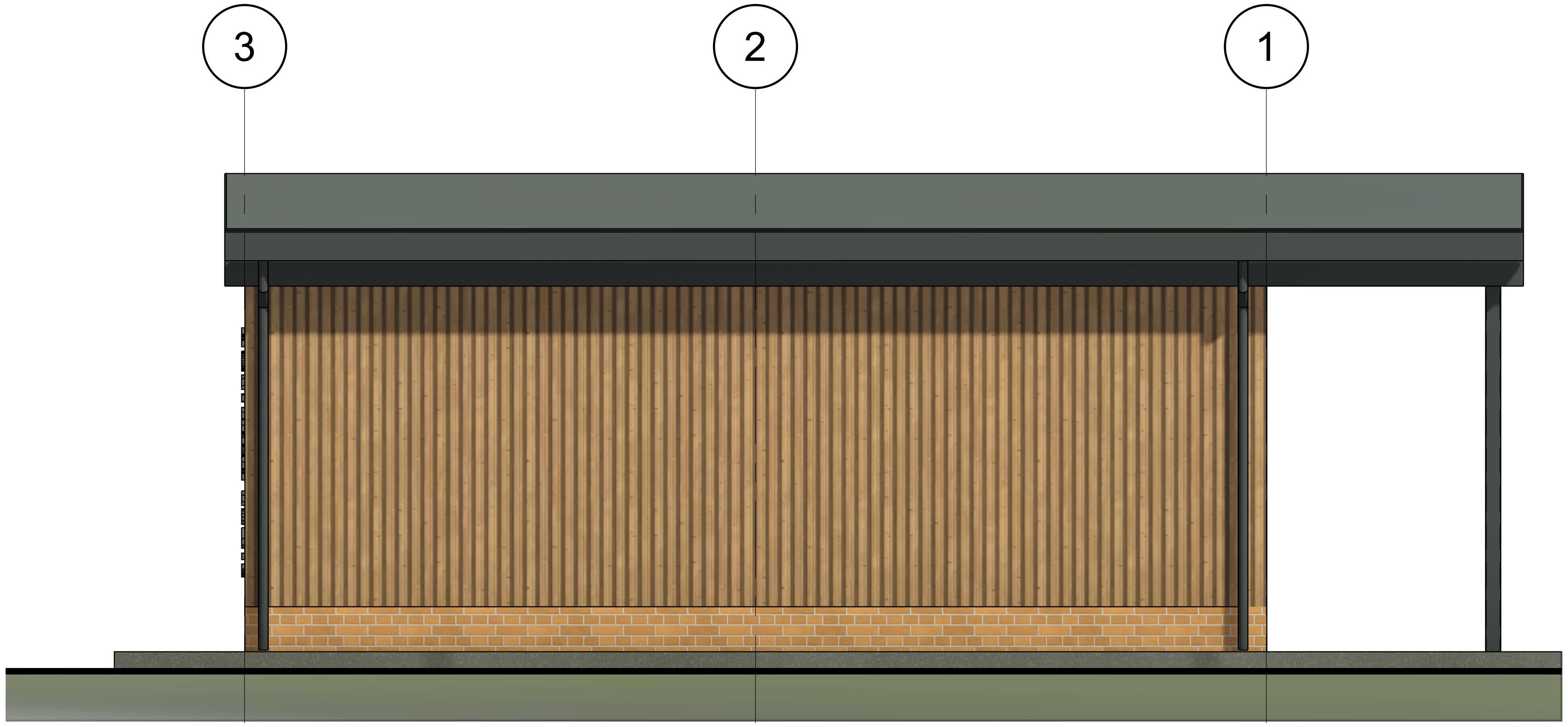
Cost Centre Name

				2,450.00	**£458.16**		**1,991.84**

Village Services

Code	Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
82	Grants - Community						
83	Grants Churchyard Mainte						
84	Community Events						
95	Defibrillator					195.99	-195.99
						£195.99	**-195.99**
NET TOTAL			**18,700.00**	**£9,165.65**	**19,959.00**	**£9,196.80**	**1,227.85**

East Elevation
1 : 50



North Elevation
1 : 50

0.5 0 0.5 1 1.5 2 2.5
SCALE 1:50 m

Rev.	Description	Date

SCAN ME FOR EXAMPLES

Modulek LTD ®
www.modulek.co.uk

Modulek House, 19 Bessemer Close
Eblake Industrial Estate, Verwood, Dorset, BH31 6AZ

Tel 01202 813 121 Fax 08700 110 153

Email sales@modulek.co.uk

Client
Clyst Honiton, Honiton

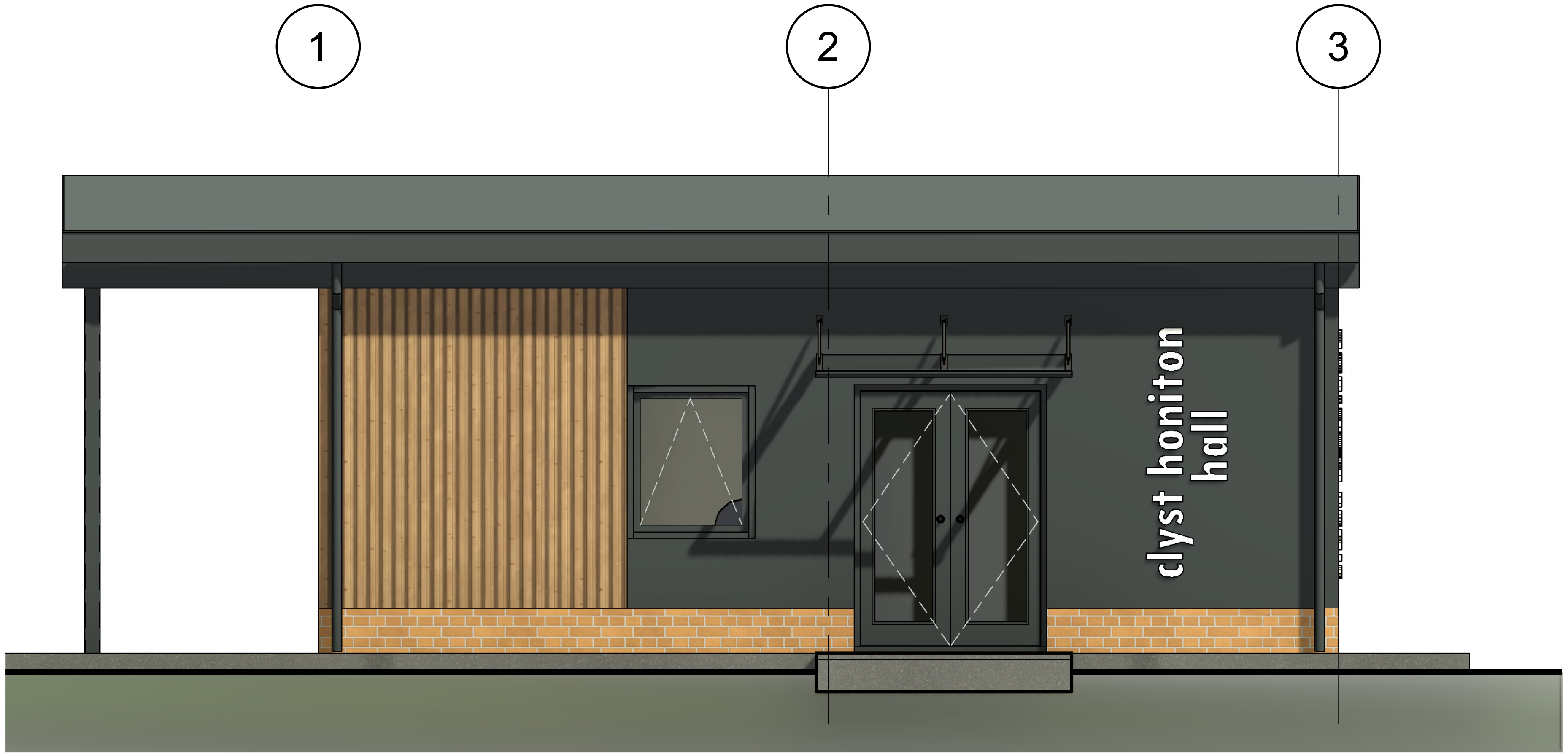
Project Title
Proposed Hall

Drawing Title
Elevations A3 1

Drawn by	Checked by	Date
DH	SP	07/07/2026

Project number	Scale
3037	1 : 50

Drawing No	Revision
201	



South Elevation

1 : 50

West Elevation

1 : 50

0.5 0 0.5 1 1.5 2 2.5

SCALE 1:50 m

Rev.	Description	Date

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Email sales@modulek.co.uk

Client

Clyst Honiton, Honiton

Project Title

Proposed Hall

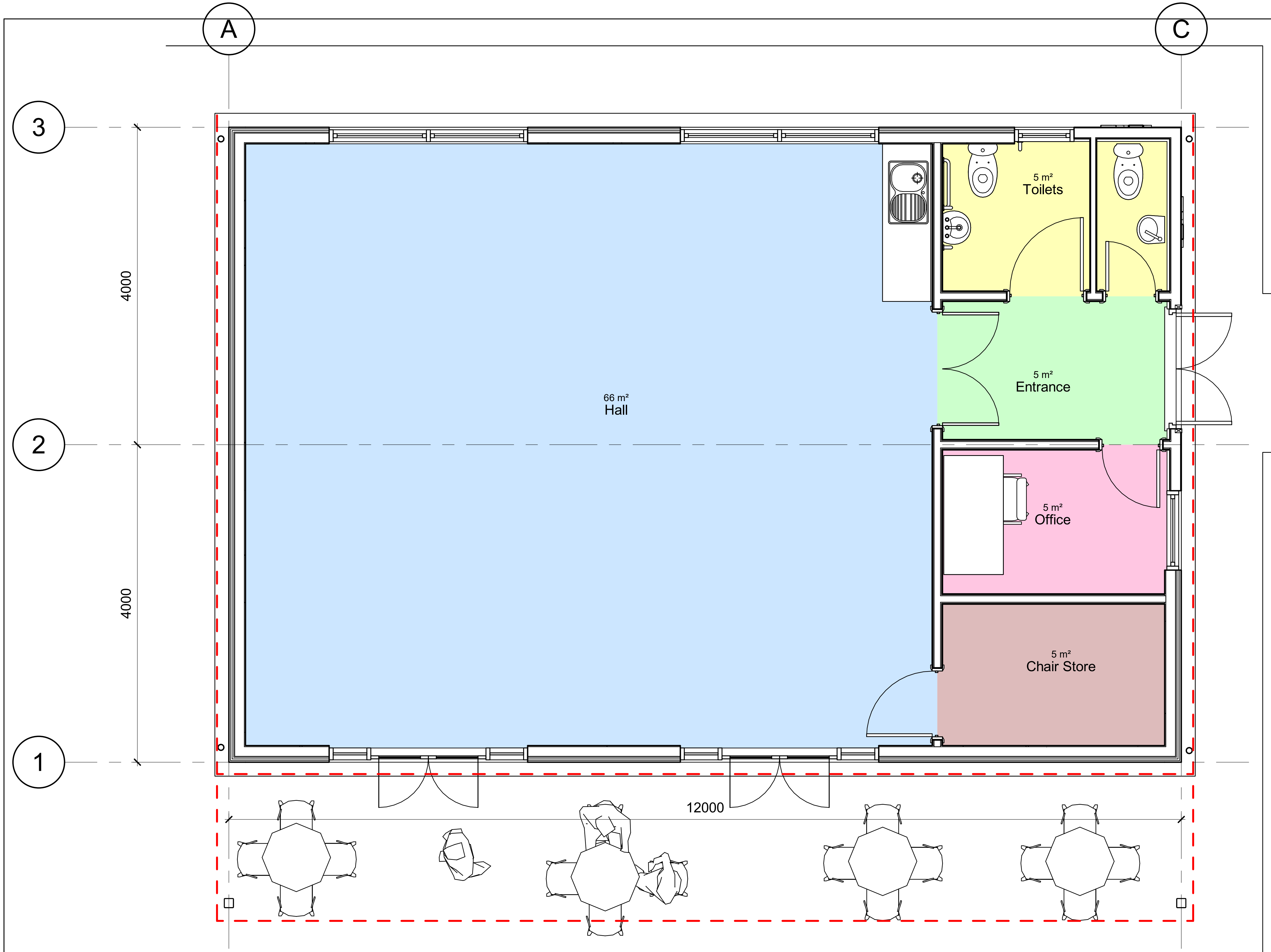
Drawing Title

Elevations A3 2

Drawn by	Checked by	Date
DH	SP	07/07/2026

Project number	Scale
3037	1 : 50

Drawing No	Revision
202	



0.5 0 0.5 1 1.5 2 2.5
SCALE 1:50 m

Rev.	Description	Date

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Eblake Industrial Estate, Verwood, Dorset, BH31 6AZ

Tel 01202 813 121 Fax 08700 110 153

Email sales@modulek.co.uk

Client

Clyst Honiton, Honiton

Project Title

Proposed Hall

Drawing Title

Ground Floor Plan

Drawn by	Checked by	Date
DH	SP	07/07/2026

Project number	Scale
3037	1 : 50

Drawing No	Revision
203	

01 Ground Floor A3

1 : 50

05 Site Plan A3

1 : 500

0.5 0 0.5 1 1.5 2 2.5

SCALE 1:50 m

Rev.	Description	Date

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Client

Clyst Honiton, Honiton

Project Title

Proposed Hall

Drawing Title

Site Plan.

Drawn by	Checked by	Date
DH	SP	07/07/2026

Project number	Scale
3037	1 : 500

Drawing No	Revision
204	

Rev.	Description	Date

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Clyst Honiton, Honiton

Project Title

Proposed Hall

Drawing Title

Perspective 1

Drawn by	Checked by	Date
DH	SP	07/07/2026

Project number	Scale
3037	

Drawing No	Revision
300	

Sheet Size: A3

Rev.	Description	Date

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Client

Clyst Honiton, Honiton

Project Title

Proposed Hall

Drawing Title

Perspective 2

Drawn by	Checked by	Date
DH	SP	07/07/2026

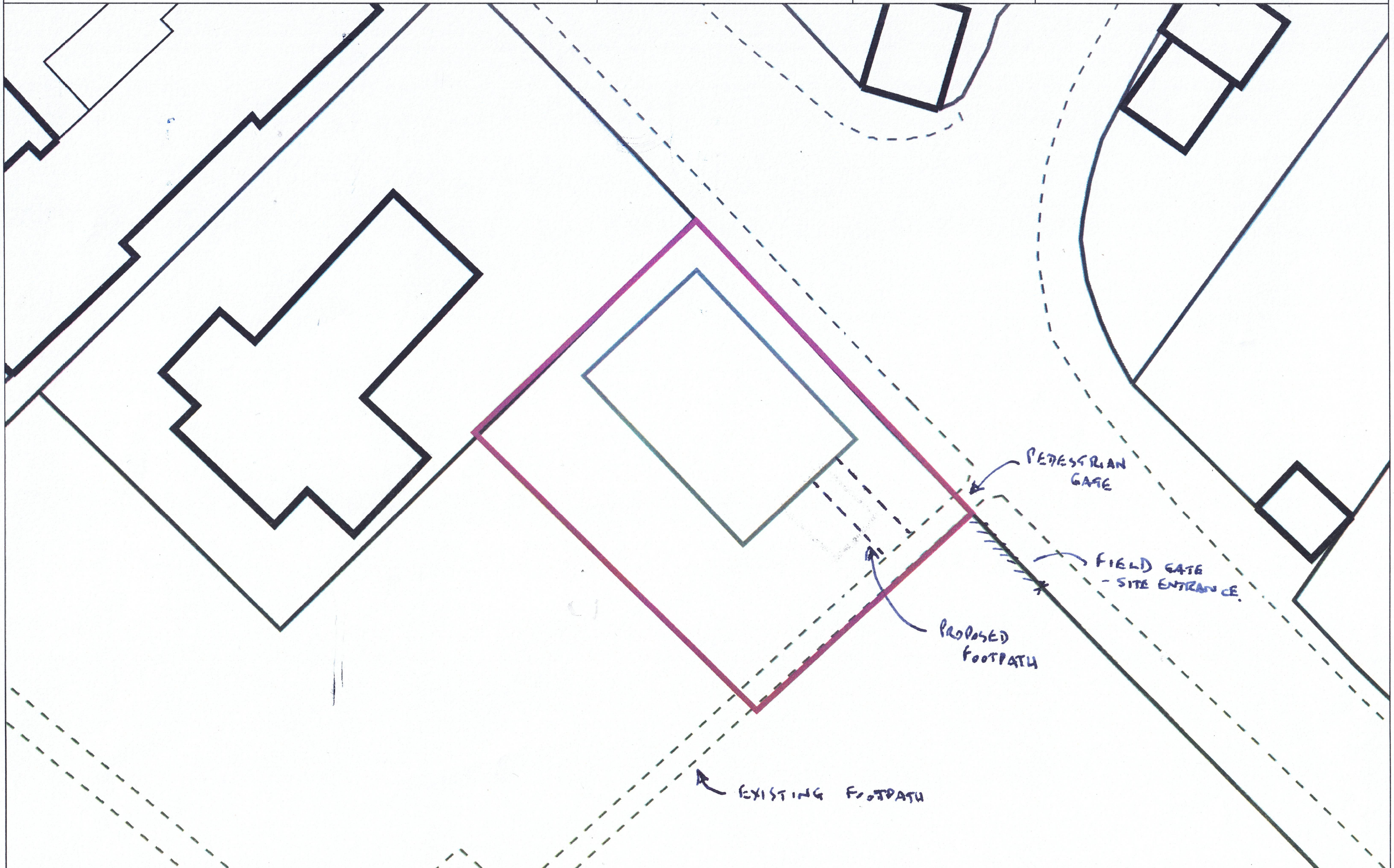
Project number	Scale
3037	

Drawing No	Revision
301	

Sheet Size: A3

Clyst Honiton Community Building	Clyst Honiton	
Site Plan	**Author:** L. Administrator **Date:** 05/08/2026	0 2 4 6 8m **Scale:** 1:250 @ A4

PARISH ONLINE



CLYST HONITON PARISH COUNCIL

PROPOSED COMMUNITY BUILDING

Design, Access and Heritage Statement

INTRODUCTION

This Design and Access Statement is in support of the application to provide a small community facility for use by the residents of Clyst Honiton.

LOCATION

The site is within the confines of the Clyst Honiton Playing Field on its northeastern edge, adjacent to the public footpath.

OUTLINE REQUIREMENTS

The proposal is to install a modest single storey modular building in the playing field with overall dimensions 12m x 8m = (96m^2). The entrance(s) would be either from the pubic footpath and/or from the current footpath through the field, in addition to folding doors from the main hall onto a verandah overlooking the field and play equipment.

USE

The building will be used by the community of Clyst Honiton providing a facility for meetings, social gatherings and small events.

PLANNING POLICY COMPLIANCE

East Devon Local Plan 2016

Local Plan policies RC5 and RC6 are fully complied with by this proposal with the need identified as below and the scale of the proposal being unlikely to be intrusive or out of character with its surroundings.

Clyst Honiton Neighbourhood Plan 2025 & Proposed Neighbourhood Development Order

Neighbourhood Development Order (NDO)

When the first Neighbourhood Plan consultations in 2015 identified the need for a community facility, a decision was made to provide for that by undertaking an NDO which would provide it on the back of housing development on land owned by the Church Commissioners next to the bypass. This was worked on for 10 years but now looks as if it will not be fruitful, leaving the community still with no facility. It has been necessary, therefore, to consider this alternative site and method of provision to satisfy the identified need. This change has come along after the production of the Neighbourhood Plan.

Clyst Honiton Neighbourhood Plan 2025

A major part of the Neighbourhood Plan supports the provision of a community facility with the need for the Community Facility laid down in the adopted Clyst Honiton Neighbourhood Plan 2025, which has the following summary of consultations carried out on the subject.

> *Clyst Honiton is a small community whose available community space and focus has*

changed historically. Community social events had been held in the Community Hall, School Hall and at the Football club house, all of which were lost because of the Strategic developments of Cranbrook and Skypark. This left Clyst Honiton without a community building in which to meet, socialise, run events and vote. At the drop-in consultations, the request for a new community facility was made by all those who attended. The 2015 Survey report (Appendix 23) included the question:
"Recent consultation established a need for a community facility in Clyst Honiton. Do you agree?"
86% of respondents agreed with this statement. When the question was asked again in a further consultation in April 2019 it received the same level of support.
These and other consultations succinctly reported on how the residents feel about the community facilities situated in the Plan Area. The policies in this chapter focus on the protection and enhancement of existing facilities and the provision of new community facilities.

Further, the Plan has the following:

Community Facility Provision

Current situation:

Talking to residents who have lived in the village since the 1970's, it is clear that there has been a steady decline in local events/social functions. Coffee mornings and bingo have to be held in one of the local pubs which, luckily, is very accommodating. However, it is a very old building and so not up to modern accessibility standards and meeting in a pub is not ideal for cultural and personal choice reasons. To ensure accessibility and capacity, the Parish Council has to hold meetings in a pub function room outside of the parish during the colder months (the church bell tower just about sufficing in warmer months).

Requirement:

Over the many years the NP has been in progress, changes have all affected any projections of what a self-financing community building on this site should contain. However, the requirement has not changed. The villagers need a covered space which can be affordably used to hold activities in, and for a modest provision of exercise options and classes.
There would need to be at least facilities to heat food and drink, storage for sufficient furniture and a suitable floor area. The construction would need to be low-maintenance, cheap to light, well-insulated and utilise 'renewable' energy sources.
There would have to be enough parking to allow functions to be held and, some outdoor space associated with the building. The community consultation events succinctly report on how the residents feel about the community facilities situated in the Plan Area.

It should be noted that the local pub mentioned above has now closed with proposals for it to be redeveloped into housing, giving even fewer options for meetings and events. There is a clear demonstrable need to provide an accessible community facility in Clyst Honiton village.

The Neighbourhood Plan policies directly related to the proposed project are C1, C2 & C3 as below:

C1: Community Facilities and Services

The Neighbourhood Plan identifies the following community facilities which make an important contribution to creating a cohesive and inclusive local community:

1. St Michaels and All Angels Church.
2. The Duke of York Public House.
3. The Exeter Inn Public House.
4. The Parish Field.
Proposals which retain or enhance the above uses or their roles as valued community facilities will be supported.
The loss of all or part of a community use including, but not limited to those identified above, will not be supported unless:
• the proposal is for or includes an alternative community use that would provide equivalent or greater community benefits to the local community, and is no less accessible to the community and where possible, offers greater levels of accessibility; or
• it can be demonstrated that the community facility is no longer economically viable (in the case of public houses, they should provide appropriate and proportionate marketing information and viability studies that satisfactorily demonstrate that the current use or an alternative community use is not viable).

Since the Neighbourhood Plan was adopted number 3 above, The Exeter Inn, has been closed as a pub with planning applications outstanding for it to be converted to housing

Number 4 above, The Parish Field, is currently well maintained by the parish council whilst it remains a focal point for the village. The proposal looks to enhance that focus by using a small area to provide a desperately needed community meeting space which overlooks the field and play equipment. This fits in with the first bullet point improving the community benefit for all.

C2: New Community Building
The provision of a new community building in or near the village where it can be accessed by Clyst Honiton residents through active travel and, where appropriate, with additional provision of an outdoor community space and parking is supported in appropriate locations.
Residential development on the site will be supported where this is essential to enable the delivery of the community building. The number of new homes provided must be proportionate to enable the delivery of the scheme, be at the discretion of the local planning authority and reflect and meet local housing needs.
Schemes will be supported through:
1) A Neighbourhood Development Order or
2) Submission of a community engagement statement detailing the preapplication engagement activity with the community and wider stakeholders.

The first paragraph of this policy is the point of this application. This was written with the assumption that a community facility would be built somewhere in the village as part of either the NDO or as a spin-off from development somewhere else. Neither of these will happen any time soon, particularly as the development of Marlcombe draws nearer. The community needs a facility now and choosing this site can provide it.

The facility is to be provided to accommodate the needs of the current population only and not look to attract outside users, so a specific on-site parking provision is not envisaged. The proposal will look to provide two disabled on-street parking places immediately in front of the building. Providing the facility on this site means that it is within 200 metres of the majority of properties in the village and within a walkable distance for the vast majority. A bike parking facility will be provided.

The need for a community engagement statement is not necessary at this point, with the amount of consultation already undertaken on the need for a facility. In addition to that stated above, the Section 16 NDO public consultation reinforced the support for the provision of the facility.

> ***C3: Additional New Community Facilities and Services***
> *Proposals for new community facilities in the Neighbourhood Plan Area will be supported where:*
> *• they are of a scale and design that would be in keeping with the character of their location;*
> *• there would be no significant adverse impact on the amenity of surrounding residential properties;*
> *• they are designed to minimize their environmental impacts, including where necessary and appropriate, controlled hours of working;*
> *• they include where appropriate the provision of sufficient and safe parking provision within the development site; and*
> *• the access arrangements enable and encourage active travel for pedestrians and cyclists and safe vehicular access.*

Access

The building will be fully accessible with the proposed entrance from an existing footpath across the playing field. The access path from the playing field entrance is level and will be widened to ensure wheelchairs and mobility are properly provided for.

The field gate arrangement will be reorganised so that the pedestrian access is suitable for access by all, whilst making sure the field maintenance arrangements are not compromised.

Heritage Statement

The proposed development will be a single storey building with natural wood exterior in order to blend with the open green nature of the playing field. It is designed to be an addition to its surroundings, retaining the natural hedgerow and featuring sympathetic planting.

St Michael and All Angels church, a grade 2 listed building, is in an elevated position a short distance from the proposed site and the NP requirements are that any development should be sympathetic to its surroundings and not conflict with them. The churchyard is another open space within the centre of the village and the view from there will be of a natural wood-faced building largely hidden by retained hedgerow. There will, as a result, be no conflict with the church itself.

Clyst Honiton

Author: L. Administrator

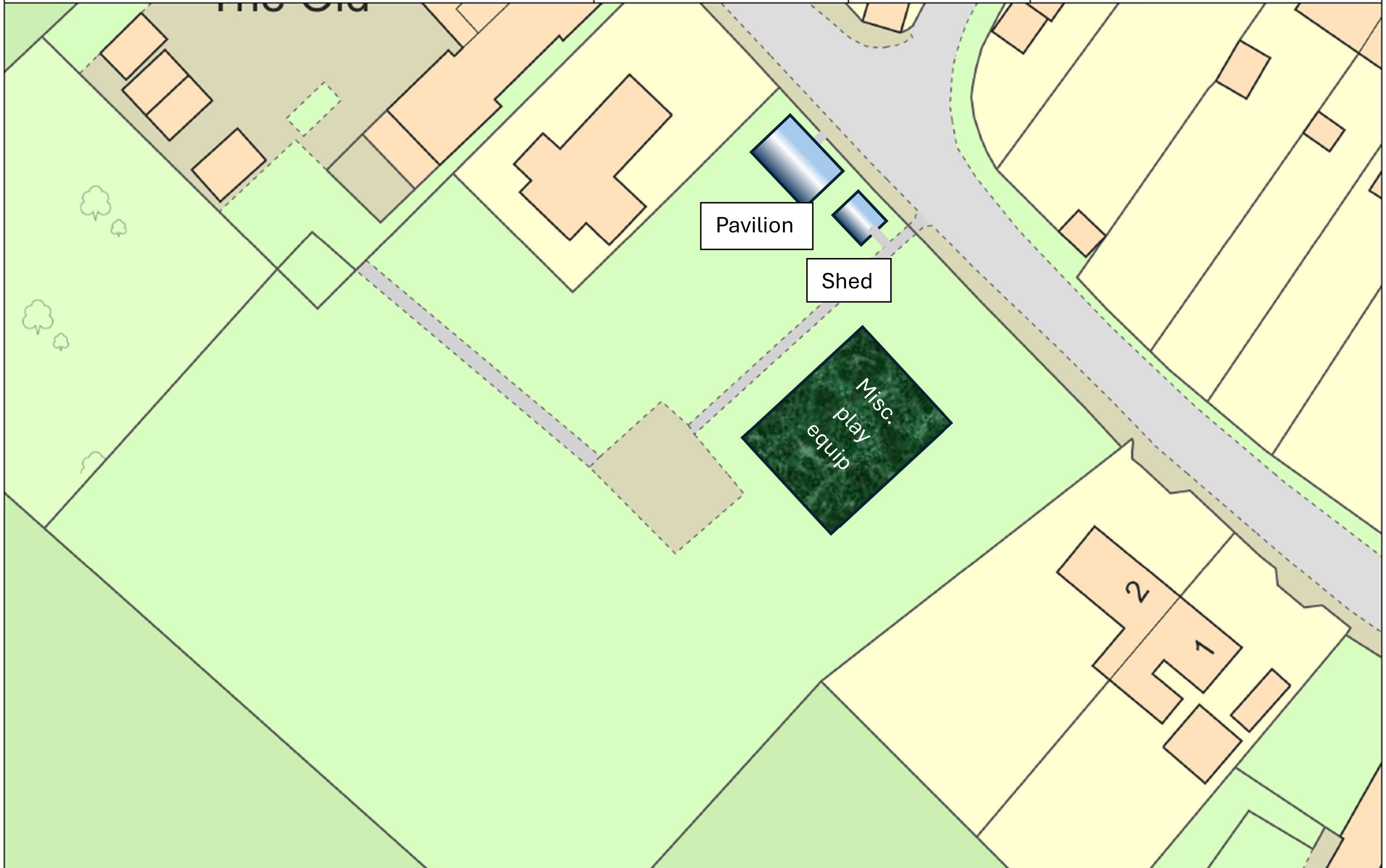
Date: 09/03/2026

0 20 40 60 80m

Scale: 1:2500 @ A4

PARISH ONLINE

Playing Field	Clyst Honiton		PARISH ONLINE
Community Facility Location	**Author:** L. Administrator	0 2 4 6 8m Scale: 1:500 @ A4	
	Date: 05/03/2026		



Clyst Honiton

Author: L. Administrator

Date: 07/09/2026

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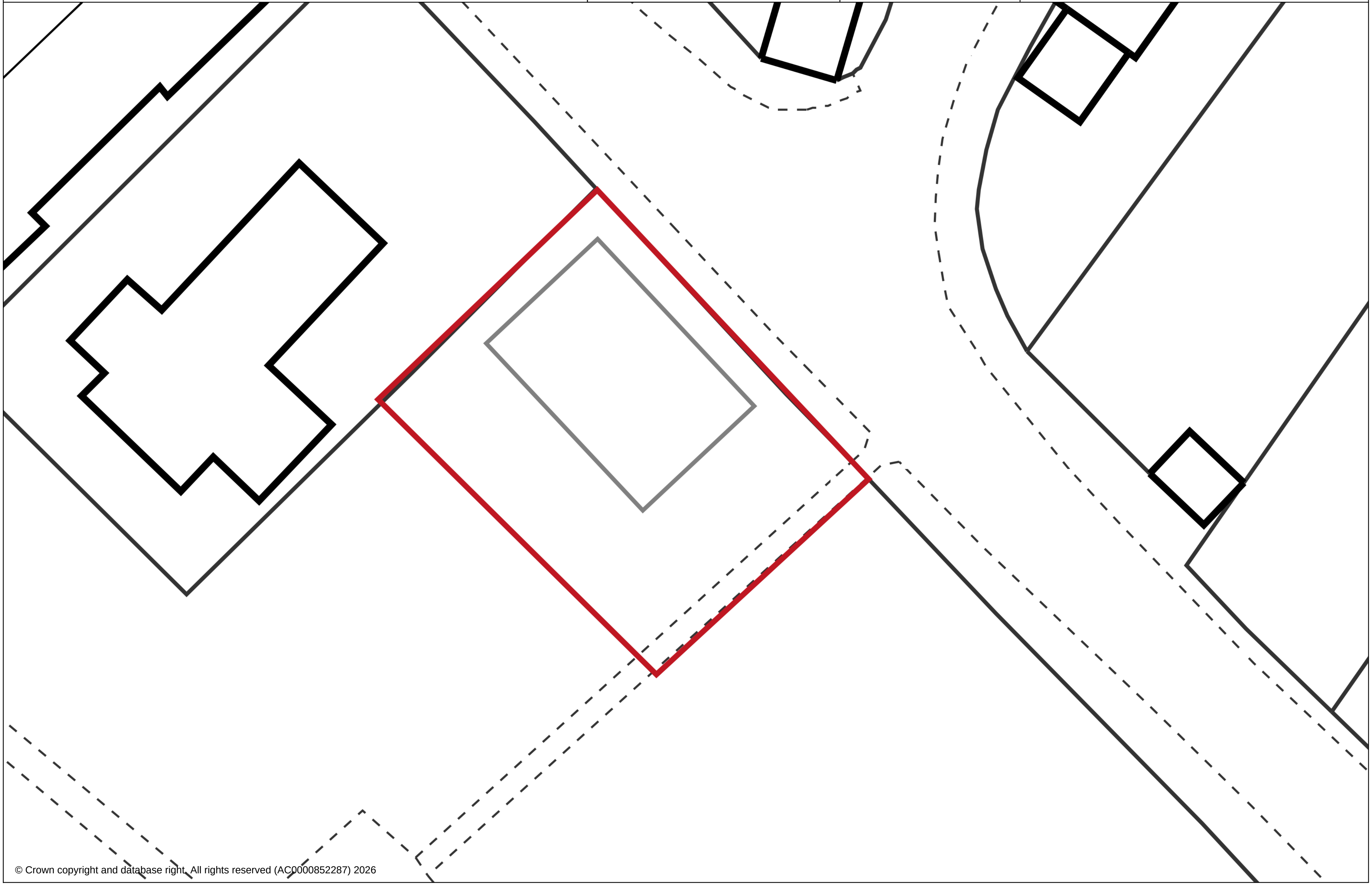
Scale: 1:250 @ A4

PARISH ONLINE



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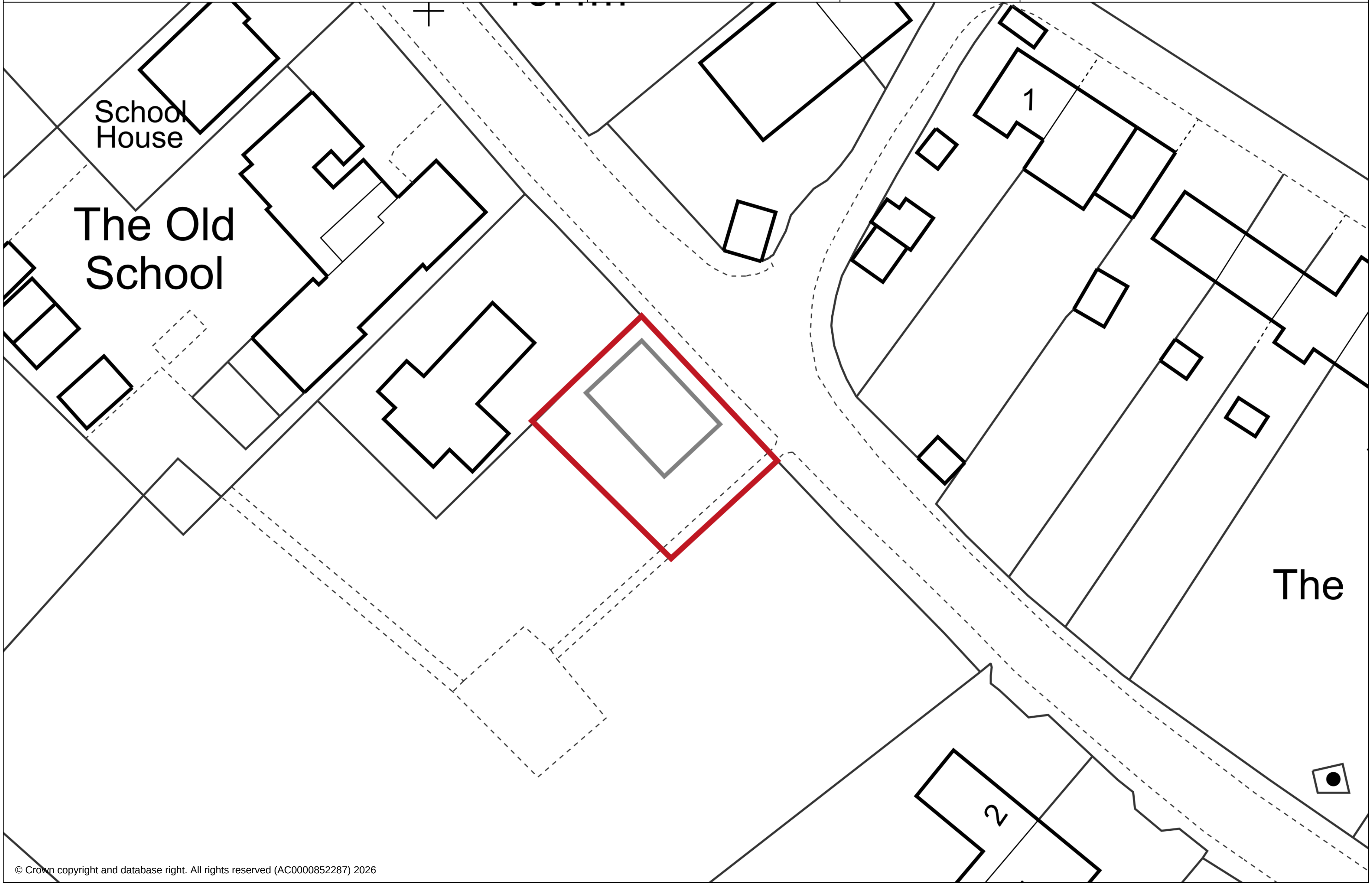

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