

## **WHIMPLE PARISH COUNCIL PARISH LENGTHSMAN ROLE**

### Introduction

At the 16 February 2026 Council meeting, councillors discussed whether the parish council should consider employing a Parish Lengths Person to carry out tasks such as clearing drains and repairing potholes on an as and when needed basis. Councillors asked the Clerk to look into this in more detail.

At the 16 March 2026 meeting, the Clerk updated that she had found job descriptions from other parish councils regarding the Parish Lengthsman role. The Council **RESOLVED** that a basic job description containing key tasks be prepared and brought to the April Council meeting.

The purpose of this report is to discuss the list of key tasks and, if the Council wishes to appoint a Parish Lengths Person, how the individual would be employed.

### List of key tasks

A list of key tasks has now been drafted and could include the following:

#### **Drainage**

- Clear leaves and other debris from gully grid tops and drainage grips
- Cleaning channels and vegetation from the entrances and exits of highway culverts
- Rodding of pipes (off highway)
- Localised ditching works
- Assisting in land drainage affecting the highway (working with landowner (NB - emergency situations only)

#### **Signs (unlit)**

- Ensure legibility and visibility of traffic Signs, cleaning and removing vegetation; report defects to Town Clerk/Deputy Clerk to report to DCC Highways if necessary.

#### **Highway minor works**

- Removal of soils and detritus build-up
- Clear minor storm debris discharged onto the highway as is reasonable and practicable.
- Cutting back vegetation overhanging the road or footway, siding out footways – emergency situations only.
- To act as the Council's Road Warden, undertaking any relevant training, and repairing potholes and reporting any other road maintenance issues to the Parish Clerk.

#### **Environmental**

- Sweeping footways and public realm spaces, litter clearance/picking
- Removal of fly posting, graffiti, and unauthorised signs – liaise with the Parish Clerk

#### **Community**

- Assist in emergency response, e.g. flooding, gritting, snow clearance – liaise with Council
- To act as the Parish Council's Snow Warden – keeping up to date with any information coming from Devon County Council and East Devon District Council
- Eyes and ears for the community, reporting any issues to the Parish Clerk

## **Footpaths and bridleways**

Once per year before the end of February, walk all public footpaths and bridleways in the Parish of Whimble and carry out the required assessment, reporting any damage or defects in accordance with the assessment criteria provided, to the Parish Clerk

## **Other**

- Litter picking
- Check grit salt boxes
- Cleaning road signage
- Minor repairs to street furniture
- Staining and painting of street furniture (including benches and noticeboards)
- Clearance of weed and overgrown foliage in the Parish Car Park
- Clearance of weeds and overgrown foliage on the Riverbank and Riverbed in The Square
- Weekly checks of the play area in the Parish Field
- Carrying out repairs and maintenance at the allotment sites

## Items not included:

Grass cutting – this falls under the grounds maintenance contract

Dog and litter bin emptying – this is carried out by the District Council

If the Council wishes to proceed with appointing a Parish Lengths Person they will need to consider:

- Hours per week, month, annum
- How the cost would be funded as it hasn't been included in the budget for 2026/27
- Whether the individual would be an employee of the Council or self-employed
- If an employee of the Council would need to consider if they would be employed for X number of hours or on a zero hours contract
- If self employed:
  - Who would provide the tools and equipment needed to carry out the works
  - The need for public liability insurance
  - Compliance with Health and Safety requirements for themselves and members of the public
  - The need to make good any damage caused at their own expense
- The need to be Chapter 8 training, or willing to complete the training
- Disposal of waste in an appropriate and legal manner

**Bank Reconciliation up to 31/03/2026 for Cashbook No 1 - Unity Trust Bank**

<u>Date</u>	<u>Cheque/Ref</u>	<u>Amnt Paid</u>	<u>Amnt Banked</u>	<u>Stat Amnt</u>	<u>Difference</u>	<u>Cleared</u>	<u>Payee Name or Description</u>
02/03/2026	BACS		107.02	107.02		R <input type="checkbox"/>	Receipt(s) Banked
18/03/2026	BACS	834.05		834.05		R <input type="checkbox"/>	Amy Tregellas Clerk
18/03/2026	BACS	12.50		12.50		R <input type="checkbox"/>	Whimble Victory Hall
18/03/2026	BACS	302.19		302.19		R <input type="checkbox"/>	HMRC
18/03/2026	March26		846.15	846.15		R <input type="checkbox"/>	Receipt(s) Banked
31/03/2026	TRANS	7.00		7.00		R <input type="checkbox"/>	Unity Bank Service Charge
		<u>1,155.74</u>	<u>953.17</u>				

**Signatory 1:**

Name .....Signed .....Date .....

**Signatory 2:**

Name .....Signed .....Date .....

Bank Reconciliation up to 31/03/2026 for Cashbook No 3 - Unity Trust Bank Savings

<u>Date</u>	<u>Cheque/Ref</u>	<u>Amnt Paid</u>	<u>Amnt Banked</u>	<u>Stat Amnt</u>	<u>Difference</u>	<u>Cleared</u>	<u>Payee Name or Description</u>
31/03/2026	BACS		311.96	311.96		R <input checked="" type="checkbox"/>	Receipt(s) Banked
		<u>0.00</u>	<u>311.96</u>				

Signatory 1:

Name .....Signed .....Date .....

Signatory 2:

Name .....Signed .....Date .....

Bank Reconciliation up to 31/03/2026 for Cashbook No 4 - Unity Trust Bank Savings AC 2

<u>Date</u>	<u>Cheque/Ref</u>	<u>Amnt Paid</u>	<u>Amnt Banked</u>	<u>Stat Amnt</u>	<u>Difference</u>	<u>Cleared</u>	<u>Payee Name or Description</u>
18/03/2026	March26	846.15		846.15		R <input checked="" type="checkbox"/>	Unity Trust Bank
31/03/2026	BACS		63.67	63.67		R <input checked="" type="checkbox"/>	Receipt(s) Banked
		<u>846.15</u>	<u>63.67</u>				

Signatory 1:

Name .....Signed .....Date .....

Signatory 2:

Name .....Signed .....Date .....

Bank Reconciliation Statement as at 31/03/2026  
for Cashbook 1 - Unity Trust Bank

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Unity Trust Bank	31/03/2026		500.00
			<u>500.00</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			500.00
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			500.00
		Balance per Cash Book is :-	500.00
		Difference is :-	0.00

Signatory 1:

Name .....Signed .....Date .....

Signatory 2:

Name .....Signed .....Date .....

Bank Reconciliation Statement as at 31/03/2026  
for Cashbook 3 - Unity Trust Bank Savings

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Unity Trust Bank Savings Acc	31/03/2026		60,799.00
			<u>60,799.00</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			60,799.00
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			60,799.00
		Balance per Cash Book is :-	60,799.00
		Difference is :-	0.00

Signatory 1:

Name .....Signed .....Date .....

Signatory 2:

Name .....Signed .....Date .....

Bank Reconciliation Statement as at 31/03/2026  
for Cashbook 4 - Unity Trust Bank Savings AC 2

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Unity Trust Bank Savings Acc 2	31/03/2026		18,079.29
			<u>18,079.29</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			18,079.29
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			18,079.29
		Balance per Cash Book is :-	18,079.29
		Difference is :-	0.00

Signatory 1:

Name .....Signed .....Date .....

Signatory 2:

Name .....Signed .....Date .....

**WHIMPLE PARISH COUNCIL  
SCHEDULE OF PAYMENTS FOR APRIL 2026**

**PAYMENTS**

Whimble Victory Hall Hire; March 2026; invoice W VH-00419	£20.00
Devon Association of Local Councils Annual Subscription; 01/04/26 to 31/03/27; invoice 7595	£656.11
Pro Lawn; invoice 3730; grass cutting sessions February and March 2026	£643.20
Pro Lawn; invoice 3731; Strimming on the Parish Field boundary	£324.00
Pro Lawn; invoice 3754; Grass cutting April plus weed spraying on the path in the Parish Field	£420.00
Rialtas; invoice SM34020; Rialtas plus Rialtas Web support and maintenance 01/04/26 to 31/03/27	£621.60
Clerk Salary April 2026	£847.10
Amount due to HMRC April 2026; made up of PAYE Income Tax £211.80; Employees NIC £0.95; Employers NIC £96.43	£309.18
Unity Trust Bank Fee - 01/03/26 to 31/03/26	£7.00 Will be debited on 30/04/26
<b><u>TOTAL ALL PAYMENTS</u></b>	<b><u>£3,848.19</u></b>

To protect files documents are stored in PDF format.  
For accessibility any resident requiring a document in Word format please contact the Parish Clerk

## Whimble Parish Council Transfer Schedule - April 2026

### Transfer

<u>From</u>	<u>To</u>	<u>Reason</u>	<u>Amount</u>
Unity Trust Bank Savings Account 2	Unity Trust Bank Current Account	Transfer money from the savings account into the current account to cover the April payment schedule  Current account balance as at 14/04/26 is £3,338.77 Less £500 for current account balance = £2,838.77 Payment schedule £3,848.19 - £2,838.77 = £1,009.42	£1,009.42

	<u>Last Year</u>		<u>Current Year</u>							<u>Next Year</u>		
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward	
<u>100</u> <u>Income</u>												
1076 Precept	26,686	26,686	0	0	28,443	0	28,443	28,443	0	0	0	
1080 Bank Interest	25	569	0	0	100	0	100	1,432	0	0	0	
1090 Allotment Income	750	456	0	0	750	0	750	743	0	0	0	
1100 Grass cutting reimbursement	0	327	0	0	0	0	0	337	0	0	0	
1105 DCC Cllr Locality Budget	0	500	0	0	0	0	0	0	0	0	0	
1120 CIL Income	0	20,244	0	0	0	0	0	886	0	0	0	
1200 Grant or donation refund	0	80	0	0	0	0	0	0	0	0	0	
1210 WACY Funding	0	0	0	0	0	0	0	2,023	0	0	0	
Total Income	27,461	48,861	0	0	29,293	0	29,293	33,865	0	0	0	
Movement to/(from) Gen Reserve	27,461	48,861			29,293		29,293	33,865	0			
<u>200</u> <u>Expenditure</u>												
4000 Clerks Salary	9,500	9,359	0	0	9,960	0	9,960	10,114	0	0	0	
4010 Payments to HMRC PAYE and NIC	2,700	2,724	0	0	2,600	0	2,600	3,745	0	0	0	
4060 Clerks Expenses	90	54	0	0	90	0	90	61	0	0	0	
4065 Councillor Expenses	100	0	0	0	100	0	100	25	0	0	0	
4070 Administration	600	699	0	0	700	0	700	1,242	0	0	0	
4080 Allotment Rent Expenditure	320	345	0	0	336	0	336	390	0	0	0	
4090 Audit Fees	500	310	0	0	500	0	500	440	0	0	0	
4100 Computer	200	0	0	0	200	0	200	0	0	0	0	
4110 DALC	529	532	0	0	585	0	585	565	0	0	0	
4120 Dog Bin Emptying	3,300	3,023	0	0	3,950	0	3,950	3,952	0	0	0	
4140 Grounds Maintenance	4,535	2,936	0	0	5,000	0	5,000	4,541	0	0	0	

Continued on next page

		<u>Last Year</u>		<u>Current Year</u>						<u>Next Year</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
4150	Hire of Victory Hall	250	178	0	0	250	0	250	195	0	0	0
4160	Insurance	1,600	1,523	0	0	2,400	0	2,400	931	0	0	0
4180	RBL Wreath	30	20	0	0	30	0	30	0	0	0	0
4190	Telephone	120	0	0	0	0	0	0	0	0	0	0
4200	Training	170	0	0	0	170	0	170	70	0	0	0
4210	Water Rates	267	317	0	0	350	0	350	295	0	0	0
4240	Essential Repairs	2,000	0	0	0	2,000	0	2,000	210	0	0	0
4250	Community Grants	600	525	0	0	500	0	500	449	0	0	0
4255	Donation	0	200	0	0	0	0	0	400	0	0	0
4270	Bank Service Charge	50	71	0	0	72	0	72	73	0	0	0
4280	General Maintenance	0	0	0	0	0	0	0	2,435	0	0	0
	Overhead Expenditure	27,461	22,816	0	0	29,793	0	29,793	30,132	0	0	0
6000	plus Transfer from EMR	0	0	0	0	0	0	0	2,160	0	0	0
	Movement to/(from) Gen Reserve	<u>(27,461)</u>	<u>(22,816)</u>			<u>(29,793)</u>		<u>(29,793)</u>	<u>(27,972)</u>	<u>0</u>		
<u>999</u>	<u>VAT Data</u>											
115	VAT on Receipts	0	1,679	0	0	0	0	0	3,443	0	0	0
	Total Income	0	1,679	0	0	0	0	0	3,443	0	0	0
515	VAT on Payments	0	1,450	0	0	0	0	0	2,493	0	0	0
	Overhead Expenditure	0	1,450	0	0	0	0	0	2,493	0	0	0
	Movement to/(from) Gen Reserve	<u>0</u>	<u>229</u>			<u>0</u>		<u>0</u>	<u>949</u>	<u>0</u>		

Continued on next page

Whimple Parish Council  
Annual Budget - By Centre

	<u>Last Year</u>		<u>Current Year</u>						<u>Next Year</u>		
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
Total Budget Income	27,461	50,540	0	0	29,293	0	29,293	37,308	0	0	0
Expenditure	27,461	24,266	0	0	29,793	0	29,793	32,625	0	0	0
Net Income over Expenditure	<u>0</u>	<u>26,274</u>	<u>0</u>	<u>0</u>	<u>-500</u>	<u>0</u>	<u>-500</u>	<u>4,683</u>	<u>0</u>	<u>0</u>	<u>0</u>
plus Transfer from EMR	0	0	0	0	0	0	0	2,160	0	0	0
Movement to/(from) Gen Reserve	<u>0</u>	<u>26,274</u>			<u>(500)</u>		<u>(500)</u>	<u>6,843</u>	<u>0</u>		

---

<u>Account</u>	<u>Opening Balance</u>	<u>Income</u>	<u>Expenditure</u>	<u>Closing Balance</u>
320 EMR - Village Maintenance	351.10	4,648.90	400.00	4,600.00
321 EMR - Neighbourhood Plan	198.50	7,301.50	0.00	7,500.00
322 EMR - Elections	1,100.00	0.00	0.00	1,100.00
323 EMR - Lomas Seat	1,000.00	0.00	1,000.00	0.00
324 EMR - Play Area Project	4,844.00	32,962.05	0.00	37,806.05
326 EMR - Town Lane Project	0.00	7,886.08	1,260.00	6,626.08
327 EMR - Parish Field Goal Mouth	0.00	2,023.40	0.00	2,023.40
328 EMR - Defibrillator	0.00	500.00	0.00	500.00
	<u>7,493.60</u>	<u>55,321.93</u>	<u>2,660.00</u>	<u>60,155.53</u>

---

**WHIMPLE PARISH COUNCIL  
MOVEMENT IN EAR MARKED RESERVES IN 2025/26**

<b>Name of EMR</b>	<b>EMR April 2025</b>	<b>EMR End March 2026</b>	<b>Difference</b>	<b>Description</b>
Village Maintenance	£5,000.00	£4,600.00	£-400.00	£400 taken out of Village Maintenance EMR to pay for the clearance of the weeds, brambles and foliage from the Parish Car Park
Neighbourhood Plan	£7,500.00	£7,500.00	Nil	Work completed in 25/26 has not incurred any costs. Costs are expected to be incurred in 2026/27
Elections	£1,100.00	£1,100.00	Nil	Ready for the next Parish Council elections
Lomas Seat	£1,000.00	£0	£-1,000.00	£500 paid to contractor who repaired and restored the Lomas Seat. The other £500 went back into General Reserves (as per a Council resolution)
Parish Field Play Area Project	£35,549.08	£37,806.05	£2,256.97	At the November 2025 Council meeting it was resolved that £2,256.97 be added to the Parish Field Play Area Project EMR, giving a total of £37,806.05. This project is due to be delivered in Summer 2026.
Locality Budget	£500.00	£0	£-500.00	£500 spend on the clearance of weeds and foliage from the Riverbank and Riverbed in The Square
Town Lane Project	£7,000.00	£6,626.08	£-373.92 (£886.08- £1260.00)	In April 2025 it was agreed that the CIL receipt of £886.08 be allocated to the Town Lane Project. This gave a balance of £7,886.08, which was confirmed at the May 2025 meeting.  £1,260 was spent on clearance of old furniture and play equipment from the Town Lane site as well as cutting back a number of trees.

<b>Name of EMR</b>	<b>EMR April 2025</b>	<b>EMR End March 2026</b>	<b>Difference</b>	<b>Description</b>
Goal Mouth	£0	£2023.40	£2,023.40	At the September 2025 Council meeting it was confirmed that £2023,40 had been received from the former WACY group for the specific purpose of being spent on a Goal Mouth in the Parish Field. The Council resolved to set up an EMR for this money.
Defibrillator	£0	£500.00	£500.00	At the November 2025 Council meeting it was resolved that £500 be moved to an EMR for defibrillator (replacement battery and pads).
<b>Total</b>	<b>£57,649.08</b>	<b>£60,155.53</b>	<b>£2,506.45</b>	

**WHIMPLE PARISH COUNCIL  
INTERNAL CONTROL CHECKLIST – QUARTER 4**

The Accounts and Audit (England) Regulations 2015 aims to strengthen governance and accountability. This is done through internal control and internal audit. This is documented as:

*“A relevant authority must ensure that it has a sound system of internal controls which:*

- a) Facilitates the effective exercise of its functions and the achievement of its aims and objectives*
- b) Ensures that the financial and operational management of the authority is effective*
- c) Includes effective arrangements for the management of risk*

*A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance procedures...”*

Whimple Parish Council has determined that there should be a regular review (at least quarterly) of the internal controls and that this will be carried out by a Councillor that is not an authorised signatory.

This will create a written document which is submitted to the Council for approval and minuted as such.

This is in addition to the internal and external audit requirements.

<b>Control Check</b>	<b>Frequency of check</b>	<b>Documents checked and comments</b>
1. Proof of payments supported by approved invoices which are authorised and minuted	Quarterly	<i>Checked all invoices to schedule of payments and minutes of the meetings.</i>
2. Proof of receipts (including precept) supported by appropriate remittance advice	Quarterly	<i>Checked evidence of receipts, cross referenced to bank statements</i>
3. The cashbook is kept up to date and all receipts and payments are included	Quarterly	<i>Checked invoices and receipts to cashbook</i>
4. Monthly bank reconciliations have been completed which are supported by the cashbook and bank statements	Quarterly	<i>Cross referenced cashbook to bank statements and reconciliation</i>
5. Payments made to the Clerk are accurate and in accordance with the contract of employment and correct salary scale.	Quarterly	<i>Checked payments paperwork to the contract of employment and NJC salary scales. The Council approved the Clerk moving to SCP 22 from 1 April 2026</i>
6. Any Clerk or Councillor expense claims are completed on the claim form with invoices/receipts attached	Quarterly	<i>No expense forms for quarter 4</i>

<b>Control Check</b>	<b>Frequency of check</b>	<b>Documents checked and comments</b>
7. Check the schedule of transfers to ensure that transfer of money between bank accounts is appropriate and authorised by the Council	Quarterly	<i>Transfers reviewed for period of January to March 2026.</i>
8. The budget is being monitored by the Council during the financial year and includes all receipts and payments	Quarterly	<i>Budget Monitoring Reports come to the council monthly and checked those to the end of January, February and March 2026.</i>
9. The risk assessment is being reviewed by the Council on a regular basis and any new and emerging risks are identified	Quarterly	<i>Risk Assessment being considered quarterly – last considered on 19 January 2026. No new risks added. Next being considered at the April 2026 meeting.</i>
10. That any goods/services costing above £5,000 were ordered only following consideration of three quotations	Quarterly	<i>Checked the quotes in Q4 2025/26 relating to the appointment of the play equipment provider for the Parish Field Play Area project</i>
11. Council minutes are signed and retained in a minute book	Quarterly	<i>Clerk holds a minute book for final signed minutes</i>
12. Standing Orders are reviewed annually, approved by Council and published on the Council website	Annually (after AGM in May)	<i>Not applicable in this quarter as checked in Q1</i>
13. Financial Regulations are reviewed annually, approved by Council and published on the Council website	Annually (after AGM in May)	<i>Not applicable in this quarter as checked in Q1</i>
14. Internal Control Statement is reviewed annually, approved by Council and published on the Council website	Annually (after AGM in May)	<i>Not applicable in this quarter as checked in Q1</i>
15. Risk Management Strategy is reviewed annually, approved by the Council and published on the Council website	Annually (after AGM in May)	<i>Not applicable in this quarter as checked in Q1</i>
16. Code of Conduct is reviewed annually, approved by the Council and published on the Council website	Annually (after AGM in May)	<i>Not applicable in this quarter as checked in Q1</i>

<b>Control Check</b>	<b>Frequency of check</b>	<b>Documents checked and comments</b>
17. Declaration of Acceptance of Office forms are signed for the role of Councillor, Chair and Vice-Chair	Chair and Vice-Chair Annually (after AGM in May) Councillors when elected or co-opted ss	<i>Not Checked this quarter as not relevant.</i>
18. That a VAT return has been completed and submitted to the HMRC to reclaim any VAT incurred by the Council in the previous financial year	Annually (by the end April)	<i>Not applicable in Q4</i>
19. The Asset Register has been reviewed on an annual basis	Annually (by the end April)	<i>Not applicable in this quarter as being checked in Q4</i>
20. An annual review has taken place of the Council's insurance arrangements and adequacy of insurance cover	Annually (by the end May)	<i>Not applicable in this quarter as being completed in Q4</i>

Date of Review: \_\_\_\_\_

Reviewed by: \_\_\_\_\_

Signature: \_\_\_\_\_

Parish Clerk & RFO signature:

*OUTROGELLS*

Presented to the Parish Council meeting on: **20 April 2026**

Resolved by the meeting at minute: \_\_\_\_\_

## WHIMPLE PARISH COUNCIL – RISK ASSESSMENT QUARTER 4 REVIEW

This risk assessment sits alongside the Risk Management Strategy

Topic	Risk	H/M/L	Management or risk (mitigating factors)	Review/Assess/Revise
Business Continuity	Risk of Council not being able to continue its business due to an unexpected or tragic circumstance	M	All files and records are kept either electronically or at the Clerks home/in a lockable filing cabinet. The Clerk makes regular back up of files. In the event of the Clerk being indisposed the Chair to contact Devon Association of Local Councils (DALC) or Society of Local Council Clerks (SLCC). Provision of a Council laptop so that records and logins for online banking/HMRC can be accessed.	Existing procedures adequate Review scope for sharing information/passwords Review contingency plans in the event of the Clerk being indisposed. Review if a Council mobile phone is needed (particularly for dual factor authentication).
	The Council is unable to access Council records if the Clerk is indisposed as the information is on their personal laptop	M		
	The Council cannot access online banking or HMRC due to two factor authentication and the Clerks personal phone number being listed	M		
Precept	The precept is not adequate to cover the Council's expenditure	L	The Council reviews the Precept requirement annually in November and presented in the December meeting. Reviews the presented budget update information including actual position and projected position to year end and estimated figures for the next financial year. With this information the Council agrees the precept amount to be requested from EDDC. This figure is submitted by the Clerk in writing by the deadline set by EDDC. The Clerk informs the Council when the monies are received. Checked via the internal control checklist completed by the councillor who is finance, internal control and risk management 'champion' and reported to Council	Existing procedures adequate
	Precept requirements are not submitted to East Devon District Council (EDDC)	L		
	Incorrect amount of Precept paid by EDDC	L		
Reserves	The Council does not have an adequate level of reserves to cover 6 months operating costs	M	The Council needs to have adequate reserves to deal with an emergency. The Council has a Reserves Policy and reviews its reserves annually following the end of the financial year.	Existing procedure adequate
	Lack of reserves to cover any budgetary shortfall	M		

Topic	Risk	H/M/L	Management or risk (mitigating factors)	Review/Assess/Revise
Financial Records	Inadequate records Financial irregularities	L L	The Council has Financial Regulations that set out requirements and expectations. Financial records are checked via the internal control checklist by the councillor who is finance, internal control and risk management 'champion' and reported to Council The Council has appointed an independent internal auditor to review processes The Parish Clerk is CiLCA qualified	Existing procedures adequate Review Financial Regulations annually Review Internal Control Statement annually Annual Internal Audit completed
Bank and banking	Inadequate checks Bank mistakes Loss Charges	L L L L	The Council has Financial Regulations and Internal Control Statement that set out the requirements and controls for banking, cheques and reconciliation of accounts. Two councillors required to sign off any bank payments. Monthly bank reconciliations identify and errors Banking records are checked via the internal control checklist by the councillor who is finance, internal control and risk management 'champion' and reported to Council The Council reviews its banking arrangements at least annually	Existing procedure adequate Review Financial Regulations annually Review Internal Control Statement annually Reviewing banking arrangements and signatories annually (at AGM) Internal Control checklist completed quarterly Download, save and monitor bank statements monthly
Cash and cheques	Loss through theft and dishonesty	L	The Council has Financial Regulations and Internal Control Statement that set out the requirements and controls for cash and cheques. The Council does not deal with cash and cheques as all payments are made electronically. The Council's insurance policy has a Fidelity Guarantee. Finance reports are standing items on Council agenda including payments and receipts reports and bank reconciliations. Clerk circulates the cash book and bank statement on a monthly basis and it gets signed at meetings	Existing procedure adequate Review the Financial Regulations annually Review Internal Control Statement annually Internal Control checklist completed quarterly Ensure Fidelity Insurance is adequate.

Topic	Risk	H/M/L	Management or risk (mitigating factors)	Review/Assess/Revise
Purchase of goods or services	Goods or service not supplied but billed Invoice incorrect Bank transfer/cheque payment not correct Unpaid invoices	L L L L	The Council has Financial Regulations that set out the requirements. At each Council meeting, the schedule of payments plus invoices is approved. Payments are processed via online banking by the Clerk and signed off by two councillors before being paid. Banking records are checked via the internal control checklist by the councillor who is finance, internal control and risk management 'champion' and reported to Council	Existing procedure adequate Review the Financial Regulations annually Review Internal Control Statement annually Internal Control checklist completed quarterly
Procurement process	The Council doesn't follow procurement legislation or the Financial Regulations when procuring goods or services	M	The Council has Financial Regulations that set out the requirements and procurement limits. Evidence of procurement process and quotes/tenders where appropriate	Existing procedure adequate Review the Financial Regulations annually Review Internal Control Statement annually Internal Control checklist completed quarterly
Salaries and associated costs	Salary paid incorrectly Misappropriation or fraud Wrong deductions of NIC or Tax Unpaid Tax or NIC to HMRC	L L L L	Parish Council authorises appointment of Parish Clerk. Parish Clerk has contract of employment NJC salary scales are followed Payroll administered through the HMRC Payroll software All salary payments and amounts due to the HMRC are approved by the Council and recorded in the meeting minutes Salaries paid by BACs with two councillors approving the payment Payroll records are checked via the internal control checklist by the councillor who is finance, internal control and risk management 'champion' and reported to Council	Existing procedure adequate

Topic	Risk	H/M/L	Management or risk (mitigating factors)	Review/Assess/Revise
Grant payable (S137)	There is no power to pay the grant Grant paid without evidence as to how it will be used or how it will benefit the local community S137 expenditure is not calculated correctly and Council overspends	L L L	All such expenditure goes through the required Council process of approval, minuted and listed accordingly if a payment is made using the S137 power of expenditure.	Existing procedure adequate Parish Councillors request a copy of S137 rules if required. Clear audit trail of the S137 amount each year
Grants receivable	Council receives a grant and doesn't spend it appropriately or fails to keep an audit trail	L	Parish Council has a grants and donations policy. All applicants must complete the grant funding application, and these are considered by the Council. One off grants (e.g. DCC Locality Budget) would be dealt with within the specifically defined terms and conditions and would be itemised explicitly in the financial information and accounts presented to the Council If grant received is for a specific purpose Council may allocate it as an earmarked reserve	Existing procedure adequate Grants and Donations Policy Grant Application form Budget monitoring reports Financial statements Information re grants recorded in the minutes of Council meetings
Employees	Loss of the Parish Clerk through resignation or being indisposed Parish Clerk is inexperienced and fails to meet the requirements of the role	L L L	In the event of the Clerk being indisposed the Chair to contact DALC or SLCC. The Parish Clerk is CiLCA qualified The Parish Clerk is provided with access to relevant training, reference books and legal advice required to undertake the role	Existing procedure adequate
Councillors	Councillors are unclear about their role and responsibilities Councillors do not follow legislation or powers and duties Councillors are not adequately trained to enable them to conduct their role effectively	L L L	Parish Clerk provides inhouse training for councillors Councillors are provided with access to relevant training, reference books and legal advice required to undertake their role Councillors follow the list of powers and duties set out	Existing procedure adequate

<b>Topic</b>	<b>Risk</b>	<b>H/M/L</b>	<b>Management or risk (mitigating factors)</b>	<b>Review/Assess/Revise</b>
Councillors interests	Councillors fail to declare pecuniary and/or personal interests Councillors fail to complete the Register of Interest form Councillors have a conflict of interest	M  M  L	The declaration of interests by councillors at meetings is a standing item on all agendas. Register of Interest forms should be reviewed regularly by councillors and the Clerk notified of any changes Councillors seek advice from the Clerk or Monitoring Officer if they are unsure	Existing procedure adequate
Election costs	Financial risk to the council of an election	L/M	The risk is higher in an election year. There are no measures which can be adopted to minimise the risk of having an election as this is a legal requirement and democratic process. Council to ensure that it has enough reserves to cover any costs	Existing procedure adequate
Value Added Tax (VAT)	Re-claiming/charging	L	The Council has Financial Regulations that set out requirements regarding VAT The Parish Clerk reclaims VAT for the previous financial year annually in April VAT records and reclaim are checked via the internal control checklist by the councillor who is finance, internal control and risk management 'champion' and reported to Council	Existing procedure adequate Internal Control checklist completed quarterly
Annual Governance and Accountability Return (AGAR)	The Council fails to complete the correct paperwork within the correct timescales for the AGAR The information contained within the AGAR is incorrect or false	L  L	The AGAR is completed and approved by the Council, documents subject to internal audit prior to being forwarded to the External Auditor within the required time limit.	Existing procedure adequate
Internal Audit	The acts unlawfully be not having an internal audit carried out by an appropriate and competent person	L	The Council has an internal audit on an annual basis by a person who is an appropriate and competent person The internal audit report is considered at a Council meeting and published on the Council website.	Existing procedure adequate

<b>Topic</b>	<b>Risk</b>	<b>H/M/L</b>	<b>Management or risk (mitigating factors)</b>	<b>Review/Assess/Revise</b>
Legal powers and duties	The Council acts illegally by undertaking activities that fall outside of its legal powers and duties	L	Any decisions made are considered against the list of legal powers and duties Decisions are resolved at Council meetings and recorded in the minutes. The minutes are published on the Council website	Existing procedure adequate
Agendas, minutes, notices and statutory documents	The Council fails to give the correct statutory notice period for the publication of agendas There is a lack of accuracy and/or legality	L L	Minutes and agendas are produced with the prescribed method by the Clerk and adhere to the legal requirements At least 3 days notice is given when agendas are published (taking into account any bank holidays) Agendas are published on the Council website and Parish noticeboards Draft minutes are published on the website and changed to Final once approved at the next Council meeting Business conducted at Council meetings is managed by the Chair	Existing procedure adequate
Public Liability	Risk to third party, property or individuals	L	Insurance is in place which includes £10m for public liability	Existing procedure adequate
Employer Liability	Non-compliance with employment law and risk to employees	L	Insurance is in place which includes £10m employer liability	Existing procedure adequate
Insurance	The Council doesn't have insurance or it is not adequate for its needs. Insurance provision is not regularly market tested and does not provide value for money	L L	Insurance provision is reviewed at least annually. When the Council is due to renew its insurance it is market tested with quotes from three suppliers where possible.	Existing procedure adequate
Data Protection	The Council does not meet the requirements of the Data Protection Act	L	The Council is registered with the Information Commissioner. The Council has a Data Protection Policy The Council has a Privacy Statement The Clerk is delegated at the Data Protection Officer	Existing procedure adequate

<b>Topic</b>	<b>Risk</b>	<b>H/M/L</b>	<b>Management or risk (mitigating factors)</b>	<b>Review/Assess/Revise</b>
Freedom of Information	The Council does not meeting the requirements in respect of Freedom of information	L	The Council has a Freedom of Information Policy and Model publication scheme The Clerk completes any FOI requests that come in	Existing procedure adequate
Council records – Paper	Loss of records through inappropriate destruction, loss, theft or damage (e.g. from fire or flooding) Council records are held longer than they need to be and not in accordance with the Data Protection Act	L/M	Papers records are stored at the home of the Parish Clerk and in a lockable filing cabinet at the Parish Hall. Paper records are backed up by scanning and saving them Older records including minutes books are stored in the South West Heritage Centre archives Where appropriate, paperwork with personal information is securely destroyed when appropriate Document retention guidelines are followed.	Existing procedure adequate
Council records - electronic	Loss of records through inappropriate destruction, loss, theft or damage (e.g. from fire or flooding)	L/M	Electronic records are stored on the computer at the Clerk's home. Backups of the files are taken at regular intervals and stored on a portable hard drive. Where appropriate, electronic files with personal information is securely destroyed when appropriate Document retention guidelines are followed.	Existing procedure adequate
Assets	Assets are lost or damaged There is not an accurate record of the assets held by the Parish Council	M	The Council has an asset register which is reviewed annually An annual review of assets is undertaken for insurance purposes	Existing procedure adequate
Asset Maintenance	Assets are not maintained appropriately. Assets become a hazard to members of the public	L L	All assets owned by the Council are regularly reviewed and maintained. All repairs and relevant expenditure for those repairs are authorised in accordance with the procedures of the Council.	Existing procedure adequate

Topic	Risk	H/M/L	Management or risk (mitigating factors)	Review/Assess/Revise
Grounds Maintenance contract	The grounds maintenance contract is not procured correctly. The contractor does not deliver the contract to the standard expected by the Council The contractor does not have appropriate public liability insurance	L  L  L	The Grounds Maintenance contract was market tested and quotes considered by the Council There is a contract in place between the Council and contractor Regular reviews of the contractors work will take place The contractor has provided their public liability insurance certificate	Existing procedure adequate
Allotments	Revenue/loss through poor management/ badly maintained sites	M	Regular inspections Timely maintenance interventions	
	Lack of security	M	Regular inspections Feedback from allotment tenants	
	Damage/nuisance to adjacent residents	M	Regular inspections Rules shared with tenants	Allotment Policy
	Accidents/ Personal injury	M	Risk assessment is reviewed at least annually and public liability insurance	
	Vandalism	M	Regular inspections Feedback from allotment tenants and members of the public Clear reporting channel	
	The cost of renting the Grove Road Allotments exceeds a reasonable amount to recharge to allotment holders	H	Discussions with Savills (representing Exeter Diocese) Consideration of purchasing the land Consideration of giving the management of the allotments back to Exeter Diocese	
Open Spaces	Damage/Vandalism	M	Regular inspections and reports to the Council Clear reporting channel	

Topic	Risk	H/M/L	Management or risk (mitigating factors)	Review/Assess/Revise
	Trees	M	Regular inspections at intervals Commissioning recommended works in a timely manner	
	Condition of land	M	Maintenance programme Grounds maintenance programme	
Play Area	Damage/ Vandalism/ rubbish	H	Regular visual checks Weekly inspections identifying defects and remedial action required Regular reports to the Council identifying any issues Annual independent inspections to RoSPA standard	
	Trees	M	Regular inspections at intervals Commissioning recommended works in a timely manner	
	Personal Injury	H	Regular visual checks and weekly inspections Annual independent inspections to RoSPA standard Removal or cordoning off any pieces of equipment requiring repair Adequate insurance coverage	
Parish Car Park	Facilities not maintained	M	Use of contractor for keeping the car park in a good state of order	
	Damage/ Vandalism/ rubbish	M	Regular inspections and reports to the Council Clear reporting channel	
	Personal Injury	M	Clear lined spaced for vehicles Signage installed highlighting dangers Adequate insurance cover	
Local Government Reorganisation (LGR)	The asset or service may be lost if the Parish Council decides not to take it on and the Unitary / County / District may stop providing it.	H	Keep up to date with what is happening with regards to Local Government Reorganisation. Engage in discussions with the Unitary / County / District councils to ascertain if it	

Topic	Risk	H/M/L	Management or risk (mitigating factors)	Review/Assess/Revise
Asset transfer from Unitary / County / District Councils to the Parish Council	Unlikely to receive appropriate funding from Unitary / County / District to run additional services so the precept would likely increase	H	would be beneficial to local people for the Parish Council to take on additional services. Engage with local people to get their views (especially if the service is likely to be lost if not taken on by the Parish Council or if the Precept will likely increase) Consider allocating funding to a specific Ear Marked Reserve for LGR when setting the 2026/27 and 2027/28 budgets	
Neighbourhood Plan	Neighbourhood Plan is not completed promptly, doesn't meet regulations and guidance and isn't robust in planning terms	M	Work with the Neighbourhood Planning Officer / Team at EDDC to ensure that the Whimple Neighbourhood Plan meets regulations and guidance and is robust in planning terms	
Use of personal device for Council business	<p>Inadequate or lack of appropriate security measures used to control access to the device meaning personal data may be accessible to third parties</p> <p>Device is used in an insecure manner, e.g. could be impacted by malware</p> <p>Device is lost or stolen meaning that third parties can access council information and personal data</p> <p>Device sold or given away and still able to access council information and data</p> <p>Clerk ceases to be employed by the Parish Council or councillor ceases to be on the council. Information and personal data may remain accessible to unauthorised third parties</p>	M	<p>The Council has an IT Policy and Bring Your Own Device Policy clearly setting out how a personal device(s) must be used for council business.</p> <p>Wherever possible information and data (including personal data) is securely stored on a cloud based system (i.e. not held on the personal device) subject to a robust Data Sharing Agreement or appropriate Data Protection measures being in place.</p> <p>Ensure that the Council's data is regularly backed up on a cloud based system and an external hard drive.</p> <p>Ensure that there is an exit checklist for the Clerk and councillors.</p>	

**Whimble Parish Council - Forward Plan**

<b>Meeting Date</b>	<b>Items for agenda</b>
<p>Monday 18 May 2026</p> <p><i>(agenda published on Tuesday 12 May)</i></p>	<ul style="list-style-type: none"> <li>• Election of Chair</li> <li>• Election of Vice Chair</li> <li>• Payment Schedule – May 2026</li> <li>• Transfer Schedule – May 2026</li> <li>• Bank Reconciliation to 30 April 2026</li> <li>• Budget Monitoring to 30 April 2026</li> <li>• Planning Applications (if appropriate)</li> <li>• Reserves Report</li> <li>• Finance Report for 2025/26</li> <li>• Annual Governance Statement for 2025/26</li> <li>• Accounting Statements for 2025/26</li> <li>• Internal Audit report for 2025/26</li> <li>• Public Rights Notice</li> <li>• Standing Orders</li> <li>• Financial Regulations</li> <li>• Statement on Internal Controls</li> <li>• Risk Management Strategy</li> <li>• Risk Assessment</li> <li>• Banking Arrangements and signatories</li> <li>• Code of Conduct</li> <li>• Scheme of Delegation</li> <li>• Councillor roles and responsibilities (including appointments to outside bodies)</li> <li>• Accessibility Statement</li> <li>• Neighbourhood Plan</li> </ul>
<p>Monday 15 June 2026</p> <p><i>(agenda published on Tuesday 9 June)</i></p>	<ul style="list-style-type: none"> <li>• Payment Schedule – June 2026</li> <li>• Transfer Schedule – June 2026</li> <li>• Bank Reconciliation to 31 May 2026</li> <li>• Budget Monitoring to 31 May 2026</li> <li>• Planning Applications (if appropriate)</li> <li>• Data Retention Policy</li> <li>• Subject Access Request Procedure</li> </ul>

<b>Meeting Date</b>	<b>Items for agenda</b>
Monday 20 July 2026 <i>(agenda published on Tuesday 14 July)</i>	<ul style="list-style-type: none"> <li>• Payment Schedule – July 2026</li> <li>• Transfer Schedule – July 2026</li> <li>• Bank Reconciliation to 30 June 2026</li> <li>• Budget Monitoring to 30 June 2026</li> <li>• Planning Applications (if appropriate)</li> <li>• Internal Control checklist Quarter 1 review</li> <li>• Risk Assessment Quarter 1 review</li> <li>• Schedule of meeting dates up to the end of the 2027/28 Municipal Year</li> </ul>
Monday 21 September 2026 <i>(agenda published on Tuesday 15 September)</i>	<ul style="list-style-type: none"> <li>• Payment Schedule – September 2026</li> <li>• Transfer Schedule – September 2026</li> <li>• Bank Reconciliation to 31 July 2026</li> <li>• Bank Reconciliation to 31 August 2026</li> <li>• Budget Monitoring to 31 August 2026</li> <li>• Planning Applications (if appropriate)</li> </ul>
Monday 19 October 2026 <i>(agenda published on Tuesday 13 October)</i>	<ul style="list-style-type: none"> <li>• Payment Schedule – October 2026</li> <li>• Transfer Schedule – October 2026</li> <li>• Bank Reconciliation to 30 September 2026</li> <li>• Budget Monitoring to 30 September 2026</li> <li>• Planning Applications (if appropriate)</li> <li>• Internal Control checklist Quarter 2 review</li> <li>• Risk Assessment Quarter 2 review</li> <li>• Appointment of Internal Auditor for 2026/27 Internal Audit</li> </ul>
Monday 16 November 2026 <i>(agenda published on Tuesday 10 November)</i>	<ul style="list-style-type: none"> <li>• Payment Schedule – November 2026</li> <li>• Transfer Schedule – November 2026</li> <li>• Bank Reconciliation to 31 October 2026</li> <li>• Budget Monitoring to 31 October 2026</li> <li>• Planning Applications (if appropriate)</li> <li>• Draft Budget for 2027/28 financial year</li> <li>• Data Audit Report</li> </ul>
Monday 21 December 2026 <i>(agenda published on Tuesday 15 December)</i>	<ul style="list-style-type: none"> <li>• Payment Schedule – December 2026</li> <li>• Transfer Schedule – December 2026</li> <li>• Bank Reconciliation to 30 November 2026</li> <li>• Budget Monitoring to 30 November 2026</li> <li>• Planning Applications (if appropriate)</li> <li>• Final Budget and Precept for 2027/28 financial year</li> <li>• Asser Register review</li> </ul>

<b>Meeting Date</b>	<b>Items for agenda</b>
<p>Monday 18 January 2027</p> <p><i>(agenda published on Tuesday 12 January)</i></p>	<ul style="list-style-type: none"> <li>• Payment Schedule – January 2027</li> <li>• Transfer Schedule – January 2027</li> <li>• Bank Reconciliation to 31 December 2026</li> <li>• Budget Monitoring to 31 December 2026</li> <li>• Planning Applications (if appropriate)</li> <li>• Internal Control Checklist Quarter 3 Review</li> <li>• Risk Assessment Quarter 3</li> <li>• Insurance update</li> </ul>
<p>Monday 15 February 2027</p> <p><i>(agenda published on Tuesday 9 February)</i></p>	<ul style="list-style-type: none"> <li>• Payment Schedule – February 2027</li> <li>• Transfer Schedule – February 2027</li> <li>• Bank Reconciliation to 31 January 2027</li> <li>• Budget Monitoring to 31 January 2027</li> <li>• Planning Applications (if appropriate)</li> </ul>
<p>Monday 15 March 2027</p> <p><i>(agenda published on Tuesday 9 March)</i></p>	<ul style="list-style-type: none"> <li>• Payment Schedule – March 2027</li> <li>• Transfer Schedule – March 2027</li> <li>• Bank Reconciliation to 28 February 2027</li> <li>• Budget Monitoring to 28 February 2027</li> <li>• Planning Applications (if appropriate)</li> <li>• Asset Register Final Review for 2026/27</li> </ul>
<p>Monday 19 April 2027</p> <p><i>(agenda published on Tuesday 13 April)</i></p>	<ul style="list-style-type: none"> <li>• Payment Schedule – April 2027</li> <li>• Transfer Schedule – April 2027</li> <li>• Bank Reconciliation to 31 March 2027</li> <li>• Budget Monitoring to 31 March 2027</li> <li>• Planning Applications (if appropriate)</li> <li>• Internal Control Checklist Quarter 4 Review</li> <li>• Risk Assessment Quarter 4 Review</li> <li>• VAT Return for 2026/27</li> </ul>