

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

Budleigh Salterton Town Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2026, that:

	Agreed		'Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We have assured ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.			responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	✓		has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.

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

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

27/04/2026

and recorded as minute reference:

25 571 ii

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

Chair

M P Hewis REQUIRED

Clerk

Alice Gate-Wildy

www.budleighsaltertontowncouncil.gov.uk

ABLE WEBSITE/WEBPAGE ADDRESS

Annual Internal Audit Report 2025/26

Budleigh Salterton Town Council

www.budleighsaltertontowncouncil.gov.uk

During the financial year ended 31 March 2026, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. 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 this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		
P. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).
Date(s) internal audit undertaken: 17/12/2025, 28/05/2026 Name of person who carried out the internal audit: THOMAS JOHN STUCKEY

Signature of person who carried out the internal audit

A. J. Stuckey

Date

01/06/2026

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

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

Section 2 – Accounting Statements 2025/26 for

Budleigh Salterton Town Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	328,094	272,676	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	165,900	198,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	62,085	63,110	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	104,896	89,126	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	178,505	139,933	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	272,676	304,727	Total balances and reserves at the end of the year. must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	263,877	309,001	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	2,156,554	2,154,554	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?		✓	For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.

I certify that for the year ended 31 March 2026 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

Alice Gettin Woodcraft
Date 08/06/2026

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

22/06/2026

as recorded in minute reference:

26.115 REFERENCE

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

SIGNATURE REQUIRED

g. woodcraft

Budleigh Salterton Town Council (Devon) – DVN0077

Explanation of Variances

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

Section 2	2045/25 £	2025/26	Variance £	Variance %	Detailed explanation of variance (with amounts £)
Box 2 <i>Precept or Rates and Levies</i>	165900	198000		+19%	The precept was increased following the budgeting process
Box 3 <i>Total other receipts</i>	62085	63110		+2%	
Box 4 <i>Staff costs</i>	104896	89126		-15%	2024/25 - there was an increase in Staff Costs while a New Town Clerk was being onboarded, the outgoing Town Clerk was in post for 6 months. This reduced in 2025/26 However, this period saw the following increased: +£4000.00 due to staff sickness, +£3000.00 Staff Pension +£1500.00 NI Increase
Box 5 <i>Loan interest/ capital repayments</i>	0	0	0		
Box 6 <i>All other payments</i>	178505	139933		+27.57%	Total Difference: £38572 influenced by new expenditure as follows: + £15500 Expenditure on Station Road Toilets Operational Costs, new for 25/26 +£5000.00 CIL expenditure +£2000.00 Professional Services +£1700.00 Water Fountain purchase +£700.00 increased expenditure on Town Handyman (weeding etc) +£1000.00 Staff Training (CILCA) +£1000.00 – Rates Increase
Box 9 <i>Total fixed assets & long term investments & assets</i>	2156554	2154554		-1%	
Box 10 <i>Total borrowings</i>	0	0	0	0	
Explanation for 'high' reserves	N/A				

Financial Summary - Cashbook

Summary of receipts and payments between 01/04/25 and 31/03/26 inclusive. This may include transactions with ledger dates outside this period.

Balances at the start of the year

Ordinary Accounts

Lloyds Community Account	£13,876.82
Lloyds Community Instant Access	£125,000.00

Short Term Investment Accounts

Public Sector Deposit Fund	£125,000.00
Total	£263,876.82

RECEIPTS	Net	Vat	Gross
Council	£222,723.11	£0.00	£222,723.11
Finance Committee	£21,910.67	£0.00	£21,910.67
Public Hall Committee	£28,809.15	£0.00	£28,809.15
Community Gardens Committee	£3,839.11	£0.00	£3,839.11
Norman Centre	£2,535.00	£0.00	£2,535.00
Total Receipts	£279,817.04	£0.00	£279,817.04

PAYMENTS	Net	Vat	Gross
Council	£40,637.05	£5,154.46	£45,791.51
Finance Committee	£100,958.49	£2,430.47	£103,388.96
Public Hall Committee	£73,452.34	£7,807.43	£81,259.77
Community Gardens Committee	£2,699.18	£112.46	£2,811.64
Norman Centre	£1,374.07	£66.01	£1,440.08
Total Payments	£219,121.13	£15,570.83	£234,691.96

Closing Balances at 31/03/26

Ordinary Accounts

Lloyds Community Account	£8,761.40
Lloyds Community Instant Access	£175,240.50
	<u>£184,001.90</u>

Short Term Investment Accounts

Public Sector Deposit Fund	£125,000.00
Total	£309,001.90

Uncleared and Unpresented effects

Statement Closing Balance 31/03/26

Ordinary Accounts

Lloyds Community Account	£8,761.40
Lloyds Community Instant Access	£175,240.50

Short Term Investment Accounts

Public Sector Deposit Fund	£125,000.00
Total	£309,001.90

Reserve Balances

Car Park Fund	£22,500.00
Public Hall Fund	£50,000.00
Jubilee Shelter Maintenance	£3,500.00
Town Improvement Fund	£5,000.00
CIL Fund	£53,983.12
Reserves total	£134,983.12

Signed
Chair

G. Woodcraft

22nd June 2026

Alice Gates-Widger
Clerk / Responsible Financial Officer

Bank Reconciliation

This reconciliation should include all bank and building society accounts, including short term investment accounts. It must agree to Box 8 in the column headed "Year ending 31 March" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis.

Name of smaller authority: Budleigh Salterton Town Council

County area (local Councils and Parish meetings only): Devon *DEVN0077*

Financial year ending 31/03/26

Prepared by (Name and role): Alice Gater-Wildgust

Date: 14/04/26

Balance per bank statements as at 31/03/26	£	£
Lloyds Community Account	£8,761.40	
Lloyds Community Instant Access	£175,240.50	
Public Sector Deposit Fund	£125,000.00	
		£309,001.90
Petty cash (no balance)		£0.00
Less: any unrepresented cheques		£0.00
Add: any uncleared effects		£0.00
Net balances as at 31/03/26 (Box 8)		£309,001.90

Signed

Alice Gater-Wildgust

Date

1.5.26

X g. Woodcraft
X 22.6.26

Reconciliation between Box 7 and Box 8 in Section 2

(applies to Accounting Statements prepared on an income and expenditure basis only)

Name of smaller authority: Budleigh Salterton Town Council

County area (local Councils and Devon
Parish meetings only):

There should only be a difference between Box 7 and Box 8 where the Accounting Statements (Section 2 of the AGAR) have been prepared on an income and expenditure basis and there have been adjustments for debtors/prepayments and creditors/receipts in advance at the year end. Please provide details of the year end adjustments, showing how the net difference between them is equal to the difference between Boxes 7 and 8.

	£	£
Box 7: Balances carried forward		£304,728.19
Deduct: Debtors	-£2,484.50	
Vat	-£3,185.35	
Payments in advance	£0.00	
Stock opening value	£0.00	
Stock change	£0.00	
Total deductions	-£5,669.85	£299,058.34
Add: Creditors	£9,938.56	
Vat Payable	£0.00	
Receipts in advance	£5.00	
Total additions	£9,943.56	
		£309,001.90
Box 8: Total cash and short term investments		£309,001.90

This explains the difference between box 7 and box 8

Consolidated Balance Sheet

Unaudited

31/03/25

31/03/26

£

£

Long Term assets

0.00	Long Term Debts	0.00
125,000.00	LONG TERM Investment Accounts	125,000.00
<u>125,000.00</u>	TOTAL LONG TERM ASSETS	<u>125,000.00</u>

Current assets

125,000.00	Investments	125,000.00
0.00	Investments	0.00
0.00	Stocks	0.00
8,469.13	VAT Recoverable	3,185.35
976.60	Debtors	2,484.50
0.00	Payment in Advance	0.00
<u>138,876.82</u>	Cash in Hand & at Bank	<u>184,001.90</u>
<u>273,322.55</u>	TOTAL CURRENT ASSETS	<u>314,671.75</u>
<u>398,322.55</u>	TOTAL ASSETS	<u>439,671.75</u>

Current liabilities

0.00	Loans Received	0.00
0.00	Temporary Borrowing	0.00
0.00	VAT Payable	0.00
0.00	Creditors	9,938.56
645.00	Receipts in Advance	5.00
<u>645.00</u>	TOTAL CURRENT LIABILITIES	<u>9,943.56</u>
<u>397,677.55</u>	TOTAL ASSETS LESS CURRENT LIABILITIES	<u>429,728.19</u>
0.00	Deferred Liabilities	0.00
0.00	Deferred Credits	0.00
<u>0.00</u>		<u>0.00</u>
<u>397,677.55</u>	NET ASSETS	<u>429,728.19</u>

Represented by

133,934.93	General Fund	169,745.07
22,500.00	Car Park Fund	22,500.00
50,000.00	Public Hall Fund	50,000.00
3,500.00	Jubilee Shelter Maintenance	3,500.00
5,000.00	Town Improvement Fund	5,000.00
57,742.62	CIL Fund	53,983.12
0.00	LONG TERM Investment Bank Accounts	0.00
125,000.00	CCLA Property Fund	125,000.00
0.00	Investments	0.00
0.00	Liability Reserves e.g. deposits	0.00
<u>397,677.55</u>		<u>429,728.19</u>
138,742.62	Reserves total excluding general fund and liabilities	134,983.12
0.00	Reserves total of liabilities e.g. deposits	0.00

Consolidated Balance Sheet

Unaudited

31/03/25

£

133,934.93

General fund total

272,677.55

31/03/26

£

169,745.07

304,728.19

Notes:

0.00

Long Term Borrowing

0.00

Signed

G. Woodcraft

Chairman

Date

22nd June 2026

AUDIT OPINION

Alice Gater

Responsible Financial Officer

8.6.26

Smaller authority name: **BUDLEIGH SALTERTON TOWN COUNCIL**

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF UNAUDITED ANNUAL GOVERNANCE &
ACCOUNTABILITY RETURN**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

**Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p>1. Date of announcement <u>19 May 2026</u> (a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2026, these documents will be available on reasonable notice by application to:</p> <p>(b) <u>Alice Gater-Wildgust – Town Clerk & RFO</u> Budleigh Salterton Town Council Council Offices, Station Road, Budleigh Salterton Town Council EX9 6RJ 01395 442245 / clerk@budleighsaltertontowncouncil.gov.uk</p> <p>_____</p> <p>commencing on (c) <u>Tuesday 30 June 2026</u></p> <p>_____</p> <p>and ending on (d) <u>Tuesday 11 August 2026</u></p> <p>_____</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• The opportunity to question the appointed auditor about the accounting records; and• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2024. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 30 Churchill Place London E14 5RE sba@pkf-l.com</p> <p>5. This announcement is made by (e) Alice Gater-Wildgust – Town Clerk & RFO</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and exactly 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

GENERAL POWER OF COMPETENCE

This form is only for use by Parish and Town Councils subject to a review and should not be published on your website

Please submit this form to PKF Littlejohn LLP with the AGAR Form 3 and other requested documentation

Name of council: BUDLEIGH SALTERTON TOWN COUNCIL

Declaration:

The above-named council ~~DID~~/DID NOT* hold the General Power of Competence (GPC) as at 31 March 2026

*delete as appropriate

If the council DID hold the GPC as at 31 March 26 please ensure the following evidence is submitted with the 2023/24 AGAR:

- Copy of the minute resolving the adoption of the GPC; and
- Evidence that at least two thirds of the total number of members had been elected at the date of adoption; and
- Evidence that the clerk held either the CiLCA/CHELP/CHEiLCA/level 1 foundation degree in CEG at the date of adoption; and
- Where the above qualifications were gained before April 2012, evidence that the clerk held the CiLCA Section LO7 GPC in Isolation module certificate at the date of adoption;

(see [The Parish Councils \(General Power of Competence\) \(Prescribed Conditions\) Order 2012](#) ([legislation.gov.uk](#)) for details)

Budleigh Salterton Town Council (Devon) – DVN 0077

Contact Details

Clerk/RFO

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Station Road
Budleigh Salterton
EX9 6RJ

01395 442245

clerk@budleighsaltertontowncouncil.gov.uk

Chair

Cllr G Woodcraft
Council Officer
Station Road
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07966 026525

gina.woodcraft@budleighsaltertontowncouncil.gov.uk