

## Section 1 – Annual Governance Statement 2021/22

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 2022, that:

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

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

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

DD/MM/YY

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

[www.budleighsaltertontowncouncil.gov.uk](http://www.budleighsaltertontowncouncil.gov.uk)

WEBSITE/WEBPAGE ADDRESS

# Financial Summary - Cashbook

Summary of receipts and payments between 01/04/21 and 31/03/22 inclusive. This may include transactions with ledger dates outside this period.

Balances at the start of the year

## Ordinary Accounts

Lloyds Current £23,340.93

## Short Term Investment Accounts

Lloyds Business Instant £75,000.00

Lloyds Fixed Rate Deposit £0.00

Total £98,340.93

RECEIPTS	Net	Vat	Gross
Council	£209,359.50	£0.00	£209,359.50
Finance Committee	£5,442.93	£133.33	£5,576.26
Public Hall Committee	£24,932.71	£0.00	£24,932.71
Community Gardens Committee	£2,246.20	£0.00	£2,246.20
Norman Centre	£2,885.00	£0.00	£2,885.00
Total Receipts	£244,866.34	£133.33	£244,999.67

PAYMENTS	Net	Vat	Gross
Council	£16,918.84	£2,190.00	£19,108.84
Finance Committee	£67,490.90	£1,730.70	£69,221.60
Public Hall Committee	£47,526.53	£4,620.34	£52,146.87
Community Gardens Committee	£3,538.49	£536.13	£4,074.62
Norman Centre	£3,727.93	£550.43	£4,278.36
Total Payments	£139,202.69	£9,627.60	£148,830.29

Closing Balances

## Ordinary Accounts

Lloyds Current £19,510.31

## Short Term Investment Accounts

Lloyds Business Instant £175,000.00

Lloyds Fixed Rate Deposit £0.00

Total £194,510.31

Reserve Balances

Car Park Fund £15,500.00

Public Hall Fund £50,000.00

Jubilee Shelter Maintenance £1,500.00

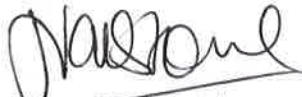
Town Improvement Fund £5,000.00

CIL Fund £41,525.75

Reserves total £113,525.75

Signed

Chair

  
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 DVN 0077

## Financial year ending 31/03/22

Prepared by (Name and role): Jo Vanstone Clerk/RFO

Date: 19/04/22

Balance per bank statements as at 31/03/22	£	£
Lloyds Business Instant	£175,000.00	
Lloyds Current	£19,665.50	
Lloyds Fixed Rate Deposit	£0.00	
		£194,665.50
Petty cash (no balance)		£0.00
Less: any unrepresented cheques		-£155.19
Add: any uncleared effects		£0.00
Net balances as at 31/03/22 (Box 8)		£194,510.31

# 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 Parish meetings only): Devon DVN 0077

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.

	£	£
<b>Box 7: Balances carried forward</b>		£197,323.32
Deduct: Debtors	-£346.39	
Vat	-£2,660.12	
Payments in advance	£0.00	
Stock balance	£0.00	
Total deductions	-£3,006.51	£194,316.81
Add: Creditors	£0.00	
Vat Payable	£0.00	
Receipts in advance	£193.50	
Total additions	£193.50	£194,510.31
<b>Box 8: Total cash and short term investments</b>		£194,510.31

**This explains the difference between box 7 and box 8**

# Consolidated Balance Sheet

Unaudited

31/03/21

£

31/03/22

£

## Long Term assets

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

## Current assets

75,000.00	Investments	175,000.00
0.00	Loans Made	0.00
0.00	Investments	0.00
0.00	Stocks	0.00
10,184.24	VAT Recoverable	2,660.12
46.00	Debtors	346.39
0.00	Payment in Advance	0.00
23,340.93	Cash in Hand & at Bank	19,510.31
<u>108,571.17</u>	<b>TOTAL CURRENT ASSETS</b>	<u>197,516.82</u>
<u>233,571.17</u>	<b>TOTAL ASSETS</b>	<u>322,516.82</u>

## Current liabilities

0.00	Loans Received	0.00
0.00	Temporary Borrowing	0.00
0.00	VAT Payable	0.00
0.00	Creditors	0.00
0.00	Receipts in Advance	193.50
<u>0.00</u>	<b>TOTAL CURRENT LIABILITIES</b>	<u>193.50</u>
<u>233,571.17</u>	<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	<u>322,323.32</u>

0.00	Long Term Borrowing	0.00
0.00	Deferred Liabilities	0.00
0.00	Deferred Credits	0.00
<u>0.00</u>		<u>0.00</u>
<u>233,571.17</u>	<b>NET ASSETS</b>	<u>322,323.32</u>

## Represented by

154,386.53	General Fund	208,797.57
15,500.00	Car Park Fund	15,500.00
50,000.00	Public Hall Fund	50,000.00
1,500.00	Jubilee Shelter Maintenance	1,500.00
5,000.00	Town Improvement Fund	5,000.00
7,184.64	CIL Fund	41,525.75
<u>233,571.17</u>		<u>322,323.32</u>

Signed

Chairman

Date

AUDIT OPINION

  
Responsible Financial Officer

# Reserve Movements

Start of year 01/04/21

## Car Park Fund

£15,500.00 Start of year value

£15,500.00 Current value

## Public Hall Fund

£50,000.00 Start of year value

£50,000.00 Current value

## Jubilee Shelter Maintenance

£1,500.00 Start of year value

£1,500.00 Current value

## Town Improvement Fund

£5,000.00 Start of year value

£5,000.00 Current value

## CIL Fund

£7,184.64 Start of year value

27/10/21 £34,341.11 11 : From General Fund, Receipt from EDDC

£41,525.75 Current value

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£113,525.75 Current Reserves total  
excluding the General Fund

# Income and Expenditure Account

Unaudited

31/03/21  
£

31/03/22  
£

	<b>INCOME</b>	
116,750.00	Precept	158,000.00
37,502.41	Community Infrastructure Levy	34,341.11
10,091.00	Norman Centre	2,885.00
2,526.00	EDDC Contribution	2,526.00
5,424.41	Interest on Investments	4,776.26
23,290.19	Public Hall	22,559.60
3,216.50	Community Garden Rents	2,200.20
28.80	Miscellaneous Income	666.67
<u>198,829.31</u>	<b>TOTAL INCOME</b>	<u>227,954.84</u>
	<b>EXPENDITURE</b>	
107,719.18	Public Hall	47,526.53
2,908.72	Community Gardens	3,538.49
44,227.08	Salaries	44,581.92
7,545.00	Donations	3,902.57
9,605.00	S. 137 Payments	2,864.39
1,250.00	Audit Fee	1,490.00
8,020.70	General Administration	10,768.82
9,098.17	Miscellaneous Expenditure	20,551.04
200.00	Petty Cash	251.00
40,000.00	Community Infrastructure Levy	0.00
1,282.18	Norman Centre	3,727.93
<u>231,856.03</u>	<b>TOTAL EXPENDITURE</b>	<u>139,202.69</u>
187,413.25	Balance as at 01/04/21	154,386.53
198,829.31	Add Total Income	227,954.84
<u>386,242.56</u>		<u>382,341.37</u>
231,856.03	Deduct Total Expenditure	139,202.69
0.00	Stock Adjustment	0.00
0.00	Transfer to/ from reserves	-34,341.11
<u>154,386.53</u>	Balance as at 31/03/22	<u>208,797.57</u>

Signed

Chair

  
Clerk / Responsible Financial Officer

# BUDLEIGH SALTERTON TOWN COUNCIL

Station Road, Budleigh Salterton, EX9 6RJ

## ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 SUPPORTING NOTES

### 1. Assets

#### Movements in the Year

a) During the year nil assets were purchased.

b) During the year nil assets were disposed of.

As at 31 March 2022 the following assets were held:

#### COMMUNITY ASSETS

Public Hall £1696000

Civic Regalia & other items as specified in the Fixed Assets List £137870

#### OTHER FIXED ASSETS

Furniture & Fittings £49030

Office Equipment £15997

Gates at the Community Gardens £1814

**TOTAL** £1900711

The basis of valuation of these assets is current rebuilding and replacement cost as per the Town Council's insurance policy.

### 2. Leases

As at 31 March 2022 the following lease was in operation:

**Lessor:** Canon (UK) Ltd

**Annual Rent Payable:** £686.88 (Ex VAT)

**Purpose:** Photocopier

**Year of Expiry:** 2022

### 3. Borrowings

As at 31 March 2022 there were no borrowings.

### 4. Debts Outstanding

As at 31 March 2022 debts of £3006.51 were outstanding and due to the Council. The ages of these debts were:

	<b>No.</b>	<b>Value</b>
Less than 30 days old	2	£2896.76
Over 30 days old	1	£109.75

### 5. Credits Outstanding

As at 31 March 2022 there were no outstanding credits.



## 6. Capital Reserve

There are no funds within the Council's fund balance that can only be used to finance capital expenditure.

## 7. Earmarked Reserve

Funds within the Council's fund balance set aside for specific purposes:

Car Park Repairs	£15500.00
Public Hall Fund	£50000.00
Jubilee Shelter Maintenance	£1500.00
Town Improvement Fund	£5000.00
CIL Fund	£41525.75

## 8. Tenancies

During the year the following tenancies were held:

### Council as Landlord:

Property	Type of Lease	Rent p.a.
Allotment Gardens, Greenway Lane	Repairing	£2001.00

### Council as Tenant:

Landlord	Property	Type of Lease	Rent p.a.
Clinton Devon Estates	Allotment Gardens	Repairing	£560.50
East Devon District Council	Car Park	Repairing	£500.00

## 9. S.137 Payments

Section 137 of the Local Government Act 1972 enables Parish/Town Councils to spend up to the product of £8.41 per head of electorate for the benefit of people in the area on activities or projects not specifically authorised by other powers. The limit for this Council in the year ended 31 March 2022 was £38694.41 and the payments were as follows:

Payee	Nature of Payment	Amount £
Budleigh Salterton Covid-19 Support	Donation	2014.39
Royal British Legion	Donation	250.00
Veterans' Community Support	Donation	600.00
	<b>Total</b>	<b>£2864.39</b>

## 10. Agency Work

During the year the Council undertook Agency work on behalf of East Devon District Council and Devon County Council (Information Point). Payment by East Devon District Council is by way of a grant and is the same figure for all the participating towns in East Devon. It is not practicable to distinguish expenditure against this income in the accounts. The amount for the year ended 31 March 2022 was £2,526.00.

**11. Advertising and Publicity**

During the year nil was incurred for advertising and publicity.

**12. Contingent Liabilities**

The Council's accounts for the year 2021/22 do not include any provision for any contingencies.

**13. Pensions**

During the year, the Council contributed a total of £8987.08 towards staff pension schemes.

Signed .....  
Chairman

Signed .....  
Responsible Financial Officer

Date .....

Date .....

# BUDLEIGH SALTERTON TOWN COUNCIL

Station Road, Budleigh Salterton, EX9 6RJ

## ***RISK ASSESSMENT AND FIRE RISK ASSESSMENT***

### **General**

A safety ladder is available to permit access to high points. This is permanently locked up and the key is kept in the offices.

The building is regularly inspected, and remedial action taken to correct any defects.

The Emergency lighting system in the building is checked monthly and Portable Appliance Testing is carried out annually.

All fire exit doors have been replaced. Access method more visible.

A fire alarm system is installed covering the Public Hall, Offices/Council Chamber and Norman Centre. The system is monitored 24 hours per day and is checked weekly. All staff and hirers have been made aware of how it operates.

All hirers are shown the hall exits, the location of all extinguishers and fire alarm call points

### **Norman Centre**

#### **Kitchen**

Electrical	All appliances regularly checked
Gas	All appliances serviced annually
Boiler	Serviced annually
Fire	Extinguishers in place and fire blanket in place – serviced annually
Hot Water Equipment	Sign by boiler to warn of hot water Instructions provided for usage

#### **Foyer**

Chairs	Stacked – Notice to ensure maximum number in a stack
Tables	Notice to ensure they are stacked securely
Fire	Extinguishers – serviced annually. Exit – clearly marked

#### **Store**

This room is used by the Hall Caretaker and is kept locked; the keys are kept in the offices.

#### **Main Room**

Fire	Extinguishers – serviced annually
Electrical	Fuse box to be secured to prevent unauthorised access All circuit breakers labelled

#### **Toilets**

Electrical	Hand driers regularly tested
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General	List of contact phone numbers affixed to wall by entrance door
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## **Public Hall**

### Foyer

Fire Extinguishers – serviced annually  
Electrical Fuse box secured to prevent unauthorised access  
All circuit breakers labelled

### Bar

Electrical Water heater and other appliances regularly tested

### Toilets

Electrical Hand driers regularly tested

### Hall

Fire Exits clearly marked  
Fire doors regularly checked  
Fire Extinguishers – serviced annually  
Stairs to Stage Securely fixed with handrails fitted  
General List of contact phone numbers affixed to wall by entrance door

### Chair Store

Chairs Stacked – Notice to ensure maximum number in a stack

### Table Store

Boiler x 2 Serviced annually  
Tables Stacked vertically – Notice to ensure they are not stacked on top of one another

### Kitchen

Electrical All appliances regularly checked  
Gas All appliances serviced annually  
Fire Extinguishers in place and fire blanket in place – serviced annually  
Hot Water Sign by boiler to warn of hot water  
Equipment Instructions provided for usage

### Stage

Electrical All power units labelled and regularly checked  
Fire 30-minute fire doors to Changing Rooms  
Fire Curtains are fire resistant  
Under stage fire-lined to protect against fire from below  
Floor Stress tested to legal requirement  
Tables Stacked vertically – Notice to ensure they are not stacked on top of one another

Film Society Equipment Evidence of testing is provided annually

General All hirers are shown the hall exits, site of all extinguishers and fire alarm call points

### Changing Rooms

Fire Extinguishers/blankets in place and serviced annually

### Rear Exit

Fire Exit clearly marked



## BUDLEIGH SALTERTON TOWN COUNCIL

Station Road, Budleigh Salterton, EX9 6RJ

### **RISK MANAGEMENT: YEAR END 31.03.2022**

<b>RISK</b>	<b>MANAGEMENT</b>
Protection of physical assets owned by the Council – buildings, furniture, equipment etc (loss or damage).	General Insurance Under constant review as purchases are made. Up to date register of assets and investments maintained. Regular maintenance arrangements of physical assets. Reviewed annually. Internal Audit. Risk Assessment carried out annually by the Town Mayor and the Deputy Town Mayor (copy attached).
Risk of damage to third party property or individuals as a consequence of the Council providing services or amenities to the public.	Public Liability Insurance £15m Regular maintenance arrangements of physical assets. Reviewed annually. Internal Audit.
Risk of consequential loss of income or the need to provide essential services following critical damage or loss.	Business Interruption Insurance Reviewed annually. Internal Audit.
Loss of cash through theft or dishonesty.	Fidelity Insurance £300000 Reviewed annually. Internal Audit testing: review of internal controls in place and their documentation. Testing of specific internal controls and reporting findings to management.
Legal liability as a consequence of asset ownership.	Public Liability Insurance £15m Reviewed annually. Internal Audit.
Maintenance of buildings, amenities or equipment.	Standing orders and financial regulations dealing with the award of contracts for service or the purchase of capital equipment. Internal Audit testing: Review of minutes, review of adequacy of insurance cover provided by suppliers and contractors.
<b>Banking Arrangements</b>	
Keeping proper financial records in accordance with statutory requirements. Ensuring all business activities are within legal powers applicable to local councils. Complying with restrictions on borrowing.	Regular scrutiny of financial records and proper arrangements for the approval of expenditure.

<p>Ensuring that all requirements are met under employment law and Inland Revenue regulations.</p> <p>Ensuring all requirements are met under Customs and Excise regulations (VAT).</p> <p>Ensuring the adequacy of the annual precept within sound budgeting arrangements.</p>	<p>Regular returns to the Inland Revenue, system for updating records of any changes in relevant legislation.</p> <p>Regular returns of VAT.</p> <p>Regular budget monitoring statements.</p>
<p>Proper, timely and accurate reporting of council business in the Minutes.</p> <p>Responding to electors wishing to exercise their rights of inspection.</p> <p>Meeting the laid down timetables when responding to consultation invitation.</p> <p>Proper document control.</p> <p>Register of members' interests and gifts and hospitality in place, complete, accurate and up to date.</p>	<p>Minutes properly numbered and paginated with a master copy kept in a safe place.</p> <p>Procedures to deal with enquiries from the public.</p> <p>Procedures to deal with responses to consultation requests</p> <p>Procedures for document receipt, circulation, response, handling and filing.</p> <p>Procedures in place for recording and monitoring members' interests and gifts and hospitality received. Adoption of codes of conduct for members.</p> <p>Internal Audit: review of internal controls.  Review of minutes.  Testing of income and expenditure from minutes to accounts, from bank statements to accounts, including petty cash transactions.  Review and testing of arrangements to prevent and detect fraud and corruption.  Testing of disclosures.  Testing of specific internal controls and reporting findings to management.</p>



Our ref. **NS.TS.CMS.281014**  
Your ref.

Mrs Joanne Vanstone  
Budleigh Salterton Town Council  
Station Road  
Budleigh Salterton  
Devon  
EX9 6RJ

27 May 2022

Dear Jo

Further to recent emails, I am pleased to confirm the internal audit is now complete and I enclose page 3 of the 2022 AGAR Report signed.

Usually, this signed report is the only document we provide for the completed internal audit. However, if the Council wishes me to provide anything further then please let me know.

Once again, as I do each year, may I take this opportunity to recommend that during your next full council meeting, you undertake a review to assess the significant risks to achieving the Council's objectives, and that these are clearly recorded in the minutes. As mentioned when I visited, a review of the council's investment policy being minuted would also be recommended. This is a requirement of the AGAR Internal Control Objectives.

Finally, as this completes my work to date, I am taking this opportunity to enclose a note of charges for the work undertaken on your affairs for your kind attention in due course. The attached is a payment request which includes VAT at the standard rate, the net fee being £915 with value added tax thereon of £183. A receipted VAT invoice will be issued on payment of the attached in due course.

If you have any further queries, please do not hesitate to contact me.

Yours sincerely

Tom Stuckey  
Thomas Westcott

Encs.



# Annual Internal Audit Report 2021/22

BUDLEIGH SALTERTON TOWN COUNCIL

WWW.BUDLEIGHALTERTONTOWNCOUNCIL.GOV.UK

During the financial year ended 31 March 2022, 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 2021/22 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
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 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")			✓
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 any relevant transparency code requirements	✓		
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance Notes).	✓		
<b>O. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

02/11/2021 17/05/2022

DD/MM/YYYY

Name of person who carried out the internal audit

STUART CARRINGTON AUDITOR

Signature of person who carried out the internal audit



Date

23/05/2022

\*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 2021/22 for

### Budleigh Salterton Town Council

	Year ending		Notes and guidance	
	31 March 2021 £	31 March 2022 £		
1. Balances brought forward	141,598	108,571	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	116,750	158,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	
3. (+) Total other receipts	82,079	69,955	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	44,227	44,582	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	187,629	94,621	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	108,571	197,323	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	98,341	194,510	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>	
9. Total fixed assets plus long term investments and assets	1,906,802	2,025,711	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).	
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	N/A	The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.
			✓	N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2022 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

SIGNATURE REQUIRED

DD/MM/YY

Date

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

DD/MM/YY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED