



RESOURCES COMMITTEE

Minutes of a Committee meeting held on
Thursday 12th May 2022 commencing at 19:30hrs in the Town Hall, 1 High Street,
Cullompton, EX15 1AB

Present

Chair: Councillor Buczkowski

Committee Members: Councillors Dale and Snow

In Attendance:

Note: Councillors attending by remote access are not able to participate nor vote in the meeting

Councillors: Findlay, Holvey and Thompson

Officers: J Norris (Town Clerk)

R 178. Chair's Announcements

The Chair welcomed everyone to the meeting and did a roll call of Councillors present in the Town Hall.

R 179. Apologies for Absence

Apologies for absence were received from Councillors Andrews and Haslett.

R 180. Declarations of Interests

The following declarations of interest were made:

- Councillor Buczkowski said that with reference to agenda item 8, grant application / request he has attended some of the meetings of the group organising the jubilee event and he has recently been appointed as the Mid Devon District Council representative on the Town Team. Councillor Buczkowski also said that he is the complainant of the matter referred to in Agenda no 18 complainant about the conduct of a Town Council meeting and will relinquish the Chair for that item.
- Councillor Findlay declared an interest in Agenda No 9 recruitment and Agenda No 16 Staffing as his daughter is currently in post as the temporary admin assistant.
- Councillor Thompson declared an interest in Agenda No 17 Complaint to the Information Commissioner
- Councillor Snow –declared an interest in Agenda Nos 17 and 18 as he is known to the complainants.

R 181. Public Participation

This agenda item allows members of the public present at the meeting to raise matters which are relevant to the work of the Committee.

Councillor Thompson asked to be permitted to speak as a member of the public.

At the meeting on 10 March he had raised specific questions about correspondence and the Chair had said he would check the details a further email sent on 21 April had not received a response. The draft minutes of the meeting give the impression that the speaker has not supplied information but it has been supplied and therefore the minutes are inaccurate.

R 182. Minutes:

To confirm the Draft Minutes of the meetings held on 10th March 2022 and 14 April 2022 as a correct record. (Supporting Paper A(i) and A(ii))

RESOLVED

- (I) that the draft minutes of the meeting held on 10 March 2022 be confirmed as a correct record.
- (II) that consideration of the draft minutes of the meeting held on 14 April 2022 be deferred until the next meeting.

R 183. Action List

The Action List relating to the Resources Committee was received and reviewed. (Supporting Paper B to the Agenda)

R 184. Payments

The accounts due for payment were examined. (Supporting Paper C to the Agenda)

RSOLVED that the invoices due for payment as presented totalling £3,192.67gross be approved

R 185. Grant Application / Request

Consideration was given to grant applications / request in accordance with the Grant Policy (Supporting Paper D to the Agenda)

RESOLVED that a grant of £1,000 is agreed and paid to the Town Team towards the costs of the platinum jubilee celebrations.

R 186. Recruitment

An update on the recruitment to various positions was received. (Supporting Paper E to the Agenda)

Locum Town Clerk

RESOLVED

- (i) To engage a Locum Town Clerk immediately for a period of at least 3 months, to support the outgoing Town Clerk, and then to become the interim proper officer at the end of the outgoing Town Clerk's notice period until such time as a permanent appointment is made.
- (ii) that the selection and engagement of the Locum is to be funded from the staff cost budget

Town Clerk

RESOLVED

- (i) That the Local Government Resource Centre is engaged to support the Town Council in recruiting a Town Clerk (if the LGRC is unable to be engaged, then the Town Clerk is delegated to engage a similar agency / service after consultation with the Mayor and Chair of the Resources Committee).
- (ii) That the Resources Committee will lead the recruitment of the Town Clerk, up to and including the shortlisting of candidates for interview.
- (iii) That the interview panel comprises of The Town Mayor, Deputy Mayor and Chair of the Resources Committee, who will make a recommendation on appointment directly to Full Council (in the event of one of the panellists being unavailable, the deputy chair of the resources committee will be a substitute and if further substitutes are required that this be delegated to the Resources Committee).
- (iv) That all Town Councillors be invited to attend the Recruitment Working Group to be held on 20 May
- (v) That the Working Group finalise the Town Clerk's job description, person specification and application form, and submit to the resources committee for approval.
- (vi) That the Working Group create adverts for the Town Clerk and advertisement schedule and submit to the Resources Committee for approval.
- (vii) That the Working group review the contract / statement of particulars for the Town Clerk
- (viii) That the Salary point for the recruitment of the Town Clerk is set between £38,553 - £42,614 (SCP 34 - 38) and that the working group to set criteria for each point for approval by the Resources Committee.

R 187. Financial Matters

To receive and review information on financial matters including the balance sheet, income and expenditure reports, details of creditors, earmarked reserves and other supporting information that will inform the annual returns. (Supporting Paper F to the Agenda)

RESOLVED to defer this agenda item until the next committee meeting.

R 188. Card Payments

Consideration was given to various systems / machines and the costs involved in taking card payments. (Supporting Paper G to the Agenda)

RESOLVED

- (i) that the Town Council move to Square for taking card payments
- (ii) The Assistant Town Clerk is given delegated authority to purchase the terminal required and to set up and implement the card payment process.

R 189. Bank / Building Society Accounts

To consider the accounts currently available and if the Town Council should change any of its existing arrangements. (Supporting Paper H to the Agenda)

Resources Committee 9 June 2022
Supporting Paper A(i)

RESOLVED to defer this agenda item until the next committee meeting to check on the eligibility criteria of the FSCS

R 190. Compliments / Complaints / Comments Log and Correspondence relating to the Committee

Details were noted of compliments, complaints comments and correspondence (including Freedom of Information Requests or Subject Access Requests) received since the last report to Committee. (Supporting Paper I to the Agenda)

R 191. Additional Resources Committee Meeting

Consideration as given to the date / time for an additional Resources Committee meeting,

RESOLVED that an additional Resources Committee meeting be held on 25 May 2022 starting at 19:00hrs

R 192. Exclusion of the Press and Public

RESOLVED that in accordance with the 1960 Public Bodies (Admission to Meetings) Act to exclude the public and press during consideration of:

- Agenda Item16, Staffing Report on the grounds that publicity would be prejudicial to the public interest by reason of its confidential nature (personal information).
- Agenda Item17, Complaint, on the grounds that publicity would be prejudicial to the public interest by reason of its confidential nature (information potentially subject to legal advice).
- Agenda Item18, Freedom of Information Request /Complaint, on the grounds that publicity would be prejudicial to the public interest by reason of its confidential nature (information potentially subject to legal advice).

R 193 Staffing Report

Consideration was given to an update report ((Supporting Paper J, confidential for Councillors on the Committee only) which included:

- Appraisals
- Absence
- Arrangements for Town Clerk exit interview
- Town Clerk handover and access arrangements
- Additional support for staff and any other steps to effectively manage workloads
- Increments
- Final Salary Calculation

RESOLVED

- (i) That the Mayor and Chair of Resources conduct an exit interview with the Town Clerk – and go through the SLCC handover checklist
- (ii) The Mayor and Chair of Resources meet with the Town Clerk on her last working day and conduct a short exit interview and complete the SLCC Handover Checklist.
- (iii) When the Mayor and Chair of Resources Committee meet the Town Clerk on the last working day, they are to obtain
 - All system passwords held by the Town Clerk
 - Safe and Alarm Codes
 - All keys held by the Town Clerk

Resources Committee 9 June 2022
Supporting Paper A(i)

The Mayor and Chair of Resources Committee are then to change all system passwords and access codes, and place into a sealed envelope which is signed by both which will be placed along with keys and anything else into the Safe, the Mayor is then to hold access to the Safe, until a Town Clerk is appointed, at which time these will be issued to the incoming clerk.

- (iv) That Increments are awarded to the Town Clerk, Deputy Town Clerk and Outdoor Team and Maintenance Supervisor, with effect from 1 April 2022 in line with their contractual conditions.
- (v) That the fixed salary points are reviewed in autumn 2022 in preparation for the 2023/24 budgets
- (vi) That the hours of the part time outdoor team workers are unchanged but will be reviewed as part of the staffing review

R 194. Complaint to the Information Commissioner / Freedom of Information Request

Recent communication from the Information Commissioner with regard to a Freedom of information request was noted (Supporting Paper K, confidential for Councillors on the Committee only)

Councillor Thompson requested to speak on this agenda item and said that letters had been sent to the Town Council from the ICO requesting the Town Council to do certain things. Councillor Thompson has proof that he has produced information.

The Chair responded that the complaint referred to by the ICO is about Topple Testing; any other complaint the speaker may be referring to was not on agenda and therefore not open for discussion but the speaker may find it helpful to refer to most recent letter from the Town Council's solicitor

R 195 20:19 hrs

RESOLVED that the meeting continues in open session

Councillor Buczkowski relinquished the Chair to the Committee Vice-Chair and went to sit as a member of the public.

As the meeting was inquorate, in accordance with the Town Council's scheme of delegation / terms of reference Councillor Findlay was co-opted to the Committee for the remainder of the meeting

R 196. Complaint

To take any appropriate action regarding a complaint received about the conduct of a Town Council meeting. (Supporting Paper L, confidential for Councillors on the Committee only)

RESOLVED to defer this agenda item until the next committee meeting

The meeting closed at 20:22hrs

Agenda No 7, Internal Audit Report

1. The following documents accompany this covering report:
 - Explanation of not covered responses
 - Signed Internal Audit Report 21/22 (p3 of the AGAR)
 - Internal audit summary
 - Internal audit detailed analysis
 - Year end Internal audit observations
2. All audit reports must be considered by the Council but the Governance Committee has the responsibility *"To consider reports from the Internal Auditor and make recommendations to the Town Council regarding the observations and recommendations from the Internal Auditor"*
3. The accompanying documents form the year end internal audit report

Response to Observations

a) Asset register

Some physical checking of assets located in the Town Hall have been undertaken by the Town Clerk and Assistant Town Clerk. Councillors have been requested to assist with physical asset checks and their completed documentation is awaited.

b) Petty Cash & Float

Confirmation of these holdings was not requested during the audit visit but there is a written log for petty cash and the float.

c) Bank reconciliations not signed.

As reported to the Resources Committee the Town Clerk has completed and signed the bank reconciliations for months 1-10 It is the Councillor reviews that have not been completed. The Councillor responsible for the March 2022 reconciliation has been reminded that it needs to be completed in order to be submitted with the AGAR.

d) Cash In Transit

The "Cash In transit" Items have been reviewed - £404 was a cheque and £15.90 cash, The Town Clerk working with RBS have done the required adjustments and the revised documents have been sent to the Internal auditor (07.06.22) along with the bank statement showing the deposit in the Town Council's current account.

e) Public Works Loan Board

The Town Clerk reviewed the figures and identified that the figures had been duplicated from the previous AGAR, working with RBS the correction has been made and the internal auditor informed (07.06.22)

The Clerk
Cullompton Town Council
The Town Hall
1 High Street
Cullompton
Devon
EX15 1AB

27-May-22

Explanation of "Not Covered" responses

Further to our Internal Audit of your Council for the financial year 2021/22, I am pleased to submit the signed Internal Report for your Annual Return. We have completed our work and I can confirm that we have not given a Negative response for any of the Internal Control Objectives.

You will note that we have given 'Not Covered' responses in respect of Control Objectives K, and L, and we are required to explain why we have done this.

- The reason for the "Not Covered" response for Objective K is that it is not applicable to your Council as the Council did not certify itself exempt from limited assurance review in 2020/21.
- The reason for the Not Covered response for Objective L is that it is not applicable to your Council as your 'annual turnover' exceeds £25,000.

The External Auditor may query why we have responded 'Not Covered' and, if so, you should provide them with a copy of this letter.

Yours sincerely,



Kevin Rose ACMA
Director

Annual Internal Audit Report 2021/22

Cullompton Town Council

<https://www.cullomptontowncouncil.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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
H. Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I. Periodic bank account reconciliations were properly carried out during the year.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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')	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
N. The authority has complied with the publication requirements for 2021/21 AGAR (see AGAR Page 1 Guidance Notes)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

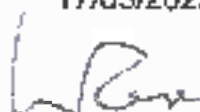
Date(s) internal audit undertaken

01/06/2021 04/11/2021 17/03/2022

Name of person who carried out the internal audit

Kevin Rose ACMA - IAC Audit & Consultancy Ltd

Signature of person who carried out the internal audit



Date

27/05/2022

*If the response is 'no' please state the implications and action being taken to address any weaknesses 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)

Cullumpton Town Council



Internal Audit Date: 04/11/2021

Internal Audit Summary 2021-22

Year End Audit Date: 27/06/2022

Internal Control Objective	Initial compliance			Repeat breaches			Responsible		
	Yes	No	Not Applicable	Yes	No	Not Applicable	Yes	No	Not Applicable
A. All receipts accounting records have been properly kept throughout the financial year	Y	N	NA	Y	N	NA	Y	N	NA
B. The authority complied with the financial regulations, payments were supported by receipts, all expenditure was approved and VAT was appropriately accounted for.	Y	N	NA	Y	N	NA	Y	N	NA
C. It is regularly assessed the appropriate ratio to achieve the objectives and reviewed the adequacy of arrangements to manage those.	Y	N	NA	Y	N	NA	Y	N	NA
D. The project or other requirement resulted from an adequate hierarchy process, approved against the budget has regularly reported and reports were supported.	Y	N	NA	Y	N	NA	Y	N	NA
E. Expended money was fully receipted, based on correct notes, properly receipted and properly funded, and VAT was appropriately accounted for.	Y	N	NA	Y	N	NA	Y	N	NA
F. Petty cash payments were properly supported by receipts, all petty cash expenditures were approved and VAT appropriately accounted for.	Y	N	NA	Y	N	NA	Y	N	NA
G. Salaries to employees and allowances to members were paid in accordance with the authority's approach, and fully paid by regularity where properly applied.	Y	N	NA	Y	N	NA	Y	N	NA
H. Asset and liabilities registers were complete and accurate and properly maintained.	Y	N	NA	Y	N	NA	Y	N	NA
I. Payments of all amount recoverable were properly limited out during the year.	Y	N	NA	Y	N	NA	Y	N	NA
J. Accounting statements prepared during the year were prepared on the correct accounting basis (accounts and payments accounts and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate entries and credits were properly recorded.	Y	N	NA	Y	N	NA	Y	N	NA
K. If the authority notified itself or received from a third assurance review in 2021/22, it met the executive criteria and correctly disclosed itself except if the authority had a limited assurance review of its 2021/22 AAR but "not covered"	Y	N	NA	Y	N	NA	Y	N	NA
L. If the authority has an assured customer not exceeding £25,000, it publishes information on its website webpage up to date at the time of the internal audit in accordance with the Transparency Code for member bodies.	Y	N	NA	Y	N	NA	Y	N	NA

Internal Control Objective		Miss Compliance			Negative Findings			Responses		
		Yes	Medium	Low	Minor	Partial	Recourse	N/A	Not Applicable	Residual/Outcomes
M	The authority, during the audit year 2020-21 accurately provided for the cost of the council's public right as required by the Accounts and Audit Regulations (evidenced by the meeting minutes and/or approved minutes confirmed by the council)	0	0	0	0	0	0	0	0	0
R	The authority has complied with the prohibition requirements for 2020/21 AdAS (see ACUE Page 2 Qualifier Notes)	0	0	0	0	0	0	0	0	0
0	(For low/severity and) Item/Items (including description) - The council met its responsibilities as a council	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0

Cullompton Town Council
Financial Year 2021-22



Validated 27-May-2022

Year End Internal Audit Observations

No.	Issue	Observation	Recommendation	Priority	Comments
1	The asset register has been subject to review by Council	From a review of 14/04/22 it was not possible to verify that the updated Asset Register (final spreadsheet file ready) has been subject to Annual review and approved by Council.	Prior to the approval of the Accounting Statements the Council should formally review and approve the updated Asset Register. The Council should also confirm whether the items disposed of were sold or were scrapped.	Medium	

No.	Issue	Observation	Recommendation	Priority	Comments
1	Bank reconciliation have been subject to independent review (not by a bank signatory).	The Council were holding two cash balances at the 31st March 2022, a balance of £1,265 for Petty Cash and a £42,027 Recycling Allowance. Cashier confirmations of balances cash holdings were not provided to the auditor.	Council to note.	Medium	
2	Bank reconciliations have been signed and dated as evidence of independent review (Year End)	At the date of the year end internal audit bank reconciliations had not been signed and dated as evidence of independent review.	Prior to the approval of the Accounting Statements the bank reconciliation should be subject to formal review and approval.	Medium	
3	There are no unexplained balancing entries in any reconciliation (Year End)	There are unexplained balancing entries in the bank reconciliations - the Cash in Transit value of £419,707 would appear as an unexplained item on the bank reconciliation. (See below)	Council to review the bank reconciliation and the treatment of the cash in transit amount. Council to provide this with copy of bank statement concerning deposit of the Cash in Transit amount.	High	
4	Year end bank reconciliation agreed to Bal B of the Accounting Statements	The Year End bank reconciliation does not agree to Bal B of the Accounting Statements. The Bal B value does not include the bank balance on code 115-Cash in Transit.	Council to review the computation of the Bal B value and agree it to the Council's Accounting records and bank reconciliation and include the Cash in Transit balance on code 115.	High	

Accounting statements prepared during the year were prepared on the correct accounting basis (accruals and provisions at balance and appropriate) and agreed to the audit level. Suggested by an independent firm from existing records and where appropriate, details and provisions were properly allowed for.

No.	Audit Issue	Classification	Reason	Priority	Comments
1	The Year End opening balance (and any other balances) agreed to the 10th draft Accounting Statements	The Year End P&L balance (and other balances) does not agree to the 10th draft Accounting Statements. The P&L balance is recorded as £276,245.96	Council to review the 10th value stated and agree it to the year end P&L statement.	High	
2	Audit Extended Trial Balance agrees to draft Accounting Statements	The 10th value does not include Total of £118,400 (see Observation 501)	Council to review the value stated in the draft accounting statements to ensure that they agree to the Council's accounting records	High	

Agenda No 8 Annual Governance Statement 2021/2022

1. The Annual Governance Statement for 2021/2022 accompanies this report – this is page 4 of the AGAR
2. The Annual Governance Statement must be considered and agreed by the full Council but it is the responsibility of the Governance Committee
 - *“ To review the effectiveness of internal controls and make recommendations to the appropriate Committee and / or Town Council*
 - *“ To have oversight of the production of the Annual Governance Statement and Annual Statement of Accounts and to make recommendations to the Town Council regarding its approval”*
3. Taking into account the internal audit reports received during 2021/2022, the reviews of risk and the Town Council’s governance arrangements, the answer to each of the governance assertions has been completed as “Yes” and the Committee is asked to recommend approval of the Annual Governance Statement to Council

Report Completed: 7 June 2022

Report Author: Town Clerk & Responsible Financial Officer

Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

Cullompton 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 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 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.	✓		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.

*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:

and recorded as minute reference:

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

Chairman

Clerk

www.cullomptontowncouncil.gov.uk

Agenda No 9, Accounting Statements 2021/2022

The committee is requested to consider the Accounting Statements for 2021/2022 and make a recommendation to Council regarding their approval.

Introduction

1. A draft Annual Governance and Accountability Return (AGAR) and supporting documents are provided for the Committee's consideration before they are presented to Council for approval.

Information Provided for the Committee

2. The AGAR has been compiled using data from the Town Council's financial software (RBS). The following documents comprise the AGAR Submission regarding the Accounting Statements
 - Page 5 AGAR Part 3
 - Bank reconciliation pro forma
 - Reconciliation between boxes 7 & 8 pro forma
 - Explanation of variances pro forma
 - Variations Explanations (to follow)
 - Draft notice regarding the exercise of public rights
3. The following documents produced from the RBS software package and used to compile the information for the AGAR submission are attached:
 - Annual Return information
 - Working details for annual return
 - Detailed income and expenditure account (by budget heading)
 - Bank Cash and investment reconciliations as at 31.03.21
 - Balance sheet as at 31.03.21

Comments / Points to note on the AGAR and its Supporting Documents

4. The AGAR part 3 and the pro forma documents are supplied by the external auditor
5. The financial records have been reviewed and adjustments made to reflect comments and suggestions by the Resources Committee and the Internal Auditor.

Report Prepared: 8 June 2022

Report Author: Responsible Financial Officer

Section 2 – Accounting Statements 2021/22 for

Cullompton Town Council

	Year ending		Notes and guidance	
	31 March 2021 £	31 March 2022 £		
1. Balances brought forward	325,127	333,295	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	404,350	461,481	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	
3. (+) Total other receipts	47,442	61,192	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	243,335	248,339	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	17,647	17,647	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).	
6. (-) All other payments	182,642	165,113	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	333,295	424,869	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	348,194	434,382	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	1,136,484	1,135,959	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as of 31 March.	
10. Total borrowings	184,552	176,046	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



Date 

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



as recorded in minute reference:



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



Bank reconciliation – pro forma

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 20xx" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered as negative figures.

Name of smaller authority: **Customport Town Council**

County area (local councils and parish meetings only): **Devon**

Financial year ending 31 March 20xx

Prepared by (Name and Role): **Joy Norris Town Clerk & Responsible Financial Officer**

Date: **08/06/2022**

		£	£
Balance per bank statements as at 31/3/22:			
Current account	account 1	202,556.0	
Splda	account 2	91.7	
Cambridge and Counties Bank	account 3	80,015.4	
Unity Bank Trust	account 4	50,766.8	
32 Day notice	account 5	102,404.5	
petty cash	account 6	3.3	
Recycling bags float	account 7	40.0	
	account 8		
			433,977.8

Less: any unpresented cheques as at 31/3/xx (enter these as negative numbers)

	Item 1		
	Item 2		
	Item 3		
	Item 4		
[add more lines if necessary]	Item 5		
	Item 6		
	Item 7		
	Item 8		

Add: receipt not on bank statement as at 31/3/22

Cheque for ashes plot paid into bank account via Post office on 31.03.22		404.0	
			404.0

Net balances as at 31/3/22 (Box 8) 434,381.8

Reconciliation between Box 7 and Box 8 in Section 2 - pro forma

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

Please complete the highlighted boxes.

Name of smaller authority:

Callamington Town Council

County area (local councils and parish meetings only):

Devon

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		424,869.00
Deduct: Debtors (enter these as negative numbers)		
Debtors	(15,310.00)	
other debtors	(1,500.00)	
vat control account	(6,100.00)	
cash in transit	-16	
	<u>(25,926.00)</u>	
Deduct: Payments made in advance (prepayments) (enter these as negative numbers)		
1		
2		
Total deductions		<u>(25,926.00)</u>
Add: Creditors (must not include community infrastructure levy (CIL) receipts)		
Creditors	33,824.00	
Gift of A Burrows creditors	296.00	
Accruals	516.00	
Credit card year end balance	701	
	<u>35,439.00</u>	
Add: Receipts in advance (must not include deferred grants/loans received)		
1		
2		
Total additions		<u>35,439.00</u>
Box 8: Total cash and short term investments		<u><u>434,382.00</u></u>

ANNUAL RETURN - ENGLAND (provided by 1285 system)

FOR THE YEAR ENDED 31 MARCH 2022

Gullompton Town Council 2021-2022

SECTION 2 - THE STATEMENT OF ACCOUNTS

I certify that the accounts contained in this return present fairly the financial position of the authority and are consistent with the underlying financial records and have been prepared on the basis of income and expenditure.

Responsible Financial Officer

Date

I confirm that these accounts are approved by the Council and recorded as council minute reference

Date

Signed on behalf of the Town Council (Chair)

Date

		Last Year £	This Year £	General Notes for Liquidity
1	Balances brought forward	325,127	333,255	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	(+) Prumpton Rates and Levies	404,350	461,481	Total amount of precept (or for ICBA rates and levies) received or receivable in the year. Exclude any grants received.
3	(-) Total other receipts	47,442	81,192	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	243,335	248,339	Total expenditure or payments made in and on behalf of all employees. Include gross salaries and wages, employer's NI contributions, employer's pension contributions, gratuities and severance payments.
5	(-) Loan interest/capital repayments	17,647	17,647	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6	(-) All other payments	102,642	185,113	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	233,206	421,369	Total balances and reserves at the end of the year. (Total equals (1+2+3)-(4+5+6))
8	Total value of cash and short term investments	348,191	434,302	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 other long term investments and assets	1,138,484	1,135,959	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	184,552	176,046	The outstanding capital balances as at 31 March of all loans from the carrier (excluding PWB).

The following documents should accompany the accounts when submitted to the auditor:

- * A brief explanation of significant variations from last year in this year in Section 2;
- * Bank Reconciliation as at 31 March

Working details for ANNUAL RETURN - Year ended 31 March 2022

	Year Year 1	Year Year 2	Code	Unit	Category	Case Description
1	17,467	225,321	510	0	0	General Reserve
1	32,473	0	522	0	0	Cemetery Path/Project
1	40,519	5,319	328	0	0	Town Hall Improvements EMR
1	0	5,000	327	0	0	19 High Street
1	9,875	6,313	328	1	1	Play Area Fund EMR
1	0	2,000	329	0	0	Play Equipment EMR
1	15,359	6,359	350	0	0	Railway Feasibility Study EMR
1	8,000	8,000	352	0	0	St Andrews Park Project -EMR
1	0	2,205	354	0	0	Leisure Club EMR
1	20,000	20,500	359	0	0	Landscape Heritage Scheme -EMR
1	671	0	343	0	0	General Contingency
1	1,200	0	361	0	0	Christmas Lights
1	1,000	0	348	0	0	Community Events
1	30,417	0	370	0	0	Cemetery Welfare -Societies
1	2,374	0	350	0	0	Fuels Rights of Way
1	10,513	0	352	0	0	Staffing Contingency
1	1,000	0	354	0	0	Mayerally Fund
1	1,700	1,500	358	0	0	Equipment Replacement EMR
1	1,350	2,300	355	0	0	CCTV EMR
1	1,220	0	350	0	0	Health & Safety Support
1	1,550	0	352	0	0	Professional Fees
1	6,000	9,000	367	0	0	Swimming Pool Dev Order EMR
1	1,847	0	366	0	0	Youth Services
1	200	0	303	0	0	Youth Council
1	4,000	0	370	0	0	Market
1	6,143	7,115	375	0	0	Neighbourhood Plan
1	3,000	0	378	0	0	Public Toilet
1	Balances brought forward	329,127	303,295	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	404,350	461,481	1000	100	0	Precept
2	(-) Precept on Rates and Levies	404,350	461,481	Total amount of precept (or for LBs rates and levies) received or receivable in the year. Exclude any grants received.		
3	0	204	1000	800	0	Charging Baskets
3	1,256	740	1000	100	0	Minor Receipts
3	381	304	1000	100	0	Miscellaneous Income
3	11	0	1000	100	0	Photocopying Income
3	63	257	1000	100	0	Recycling Bags Income
3	1,150	0	1000	200	0	Disco Hire Deck
3	1,000	1,725	1000	600	0	Christmas Event
3	5,135	12,300	1000	900	0	Town Meeting Income
3	271	600	1000	200	0	Allotment Fees - Top Field
3	0	110	1000	200	0	Allotment Fees - Haywards
3	12,751	38,020	1000	300	0	Dental Fees
3	10,200	41	1000	300	0	Sanitary Income, other
3	1,550	240	1000	400	0	Town Hall Hire

Continued over page

Working details for ANNUAL RETURN - Year ended 31 March 2022

	Last Year £	This Year £	Code	and	Details	Code Description
3	460	0	1835	804		Public Rights of Way
3	265	5,608	1835	804		St Andrews car park scheme
3	5,914	0	1915	600		COVID-19 Income
3	209	0	1835	800		Leat Repair/Work Income
3	(+) Total other receipts	47,442	61,192			Total income of receipts as recorded in the Assetbook less the provision of receipts which is received (line 2). Include any grants received.
4	243,034	248,339	4000	100		Payroll Expenses
4	682	3,307	4091	100		Payroll Additional
4	309	0	4002	200		Payroll Additional Events
4	(-) Staff costs	243,335	248,339			Total expenditure on 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	17,647	17,647	4100	800		Public Works Loan Repayment
5	(-) Loan interest/capital repayments	17,647	17,647			Total expenditure on payments of capital and interest made during the year on the authority's borrowings (if any).
6	0	75	4030	100		Advertising
6	593	121	4026	600		CC TV
6	243	0	4010	100		Courtesy
6	283	400	4050	100		Councillor Allowances
6	79	997	4054	100		General Administration/Other
6	173	907	4038	100		Card Processing charges
6	0	170	4045	100		Farm Hire
6	2,570	1,760	4048	100		Audit Costs
6	1,355	1,223	4052	100		Photocopy
6	354	247	4057	100		Postage
6	818	170	4055	100		Printing
6	1,704	2,132	4056	100		Subscriptions
6	2,244	2,340	4060	100		Telephone & Broadband
6	1,033	1,224	4061	100		Mobile phones
6	1,137	1,482	4062	100		Insurance
6	720	58	4064	100		Health & Safety Stopped
6	0	2,410	4064	400		Life Safety
6	4,000	1,500	4068	100		Professors Fees
6	0	0	4067	100		Test Fuel PAK 3/4
6	7,382	6,064	4038	100		IT Support
6	717	3,647	4100	100		Office Equipment
6	1,313	211	4072	100		Recycling Bags Expansion
6	2,660	1,100	4075	100		Grants
6	2,163	0	4076	100		Grant CCC chronicles
6	120	150	4035	100		Mayorally Fund
6	272	455	4093	100		Homebased Allowance
6	0	1,303	4094	100		Personal Protective Equipment
6	14,100	11,618	4098	300		Christmas Lights
6	2,412	3,762	4096	500		Christmas Event

Working details for ANNUAL RETURN - Year ended 31 March 2022

	Last Year £	This Year £	Code	and	Centre	Code	Description
6	2,573	6,261	4136		000		St Andrews Car Park
6	3,456	4,747	4135		110		Staff & Committee Training
6	1	59	4138		000		Public Rights of Way
6	2,401	3,252	4139		000		Levee Maintenance
6	2,800	500	4122		800		Grass/Mown Drilling
6	15,258	7,756	4126		000		Play Area Running Expenses
6	1,480	500	4136		600		Play Equipment Fund H4-0328
6	6,085	3,864	4130		100		Van Lease
6	1,046	1,927	4155		100		Van Running Expenses
6	7,520	10,878	4160		000		Public Convenience Running Exp
6	14	500	4160		030		Community Wellbeing Committee
6	6,427	67	4175		000		COVID-19 Topophilia
6	630	1,018	4200		000		Attendance Expenses
6	945	0	4300		000		Equipment Move & New
6	0	00	4505		000		Cemetery Expansion
6	16,779	18,110	4610		000		Cemetery Running Expenses
6	175	0	4530		000		Cemetery staff Welfare
6	7,012	6,404	4435		000		Town Hall Running Expenses
6	555	0	4600		000		Outdoor Market expenses
6	8,177	10,360	4650		040		Yacht Services
6	450	0	4010		000		Local Repairs
6	0	10,264	4920		800		Tourism & Economic Development
6	98	0	4880		000		Wales Office
6	20,634	12,308	6022		000		Honorary Project
6	2,266	2,000	5010		000		Market link to EMR 370
6	300	1,150	9365		800		Neighbourhood Plan
6	11,838	0	9050		000		Cemetery Staff Welfare
6	(c) All other payments	182,642	165,473	Total expenditure or payments as recorded in the cashbook less start costs (line 4) and loan interest/capital repayments (line 5).			
7	(a) Balance carried forward	333,295	424,669	Total balance and reserves at the end of the year. (Must equal (1+2+3)-(4-5+6))			
8		117,024	503,303	200	0		Current Bank Account
8		661	32	215	0		Bonds
8		3	3	260	0		Fully Cash
8		76,326	80,010	300	0		Cambridge & Counties Bank
8		40	40	275	0		Recycling Bags Fleet
8		50,756	50,757	280	0		Unity Bank Trust
8		100,374	100,404	290	0		12 Day Notice
8	Total value of cash and short term investments	346,184	434,382	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		1,38,434	1,127,998	0	0		Total Fixed Assets
9	Total fixed assets plus long term investments and assets	1,136,484	1,135,959	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			

Working details for ANNUAL RETURN - Year ended 31 March 2022

	<u>Last Year £</u>	<u>this Year £</u>	<u>Code</u>	<u>and</u>	<u>Code</u>	<u>Code Description</u>
10	184,552	176,046	10		0	str-Borrowings
10	Total Borrowings	184,552	176,046	The outstanding capital balance as at 31 March of all loans from third parties (including PFM B).		

15:12

Detailed Income & Expenditure by Budget Heading 31/03/2022

Month No: 12

Cost Centre Report

	Actual Current Yr	Actual Year To Date	Current Annual Bud	Variance Actual - Bud	Committed Expenditure	Un- Allocated	% Spent	Transfer to/from LMP
100 Administration								
1010 Interest Received	79	74	2,000	1,921			37.0%	
1020 Miscellaneous Income	4	304	230	74			152.0%	
1030 Council	0	481,481	481,481	0			100.0%	
1040 Recycling Charge Income	0	107	0	107			0.0%	
1050 Christmas Event	0	0	500	500			1.0%	
Administration - Income:	294	483,183	484,181	998			99.8%	0
4000 Advertising	0	0	400	400		400	0.00%	
4010 Council Allowances	0	430	600	170		20	68.0%	
4030 General Administration	0	223	1,800	1,577		1,426	11.0%	
4030 Card Processing Charges	100	937	0	937		937	0.0%	
4040 Room Hire	0	110	500	390		381	21.8%	
4040 Audit Costs	0	1,790	3,000	1,210		1,240	53.7%	
4050 Photocopy	301	1,230	1,000	230		283	41.3%	
4051 Postage	0	217	400	183		153	61.8%	
4060 Stationery	10	500	1,500	1,000		200	44.7%	
4065 Subscriptions	0	2,400	1,600	800		1,000	62.5%	
4060 Telephone & Broadband	139	2,140	2,600	460		200	38.0%	
4061 Mobile Phone	100	1,224	300	924		320	100.0%	
4062 Insurance	0	1,400	1,500	100		10	66.6%	
4063 Health & Safety Support	0	0	1,000	1,000		945	5.8%	
4065 Professional Fees	0	1,000	1,500	500		0	100.0%	
4069 IT Support	373	5,000	7,000	2,000		(1,000)	115.2%	
4070 Office Equipment	100	1,000	3,750	2,750		100	67.1%	
4072 Recycling Bags Expenditure	0	241	0	241		241	0.0%	
4075 Grants	300	1,100	3,000	1,900		1,000	66.7%	
4080 Mayoralty Fund	0	100	500	400		341	31.8%	
4080 Payroll Expenses	24,000	216,000	260,000	44,000		24,000	37.5%	
4081 Payroll Allowance	0	9,000	0	9,000		9,000	0.0%	
4083 Pensioners Exp Allowance	0	400	0	400		(400)	0.0%	
4084 Council Pension Equilibrium	0	1,000	0	1,000		1,000	0.0%	
4110 Staff & Councillor Training	300	4,742	5,000	258		250	24.3%	
4150 Van Loans	50	5,000	4,000	1,000		50	38.1%	
4150 Van Running Expenses	50	1,227	2,000	773		73	66.3%	
4155 Councillor Expense (JGL S22)	(110)	0	0	0		0	0.0%	
4850 Youth Council	0	0	300	300		200	0.0%	
4860 Mayor's Contingence	0	0	5,000	5,000		5,000	0.0%	
Administration - Indirect Expenditure	28,035	280,614	329,000	48,965	0	40,346	67.7%	0
Net Income over Expenditure	(27,801)	174,569	135,181	(39,387)				

15:12

Detailed Income & Expenditure by Budget Heading 31/03/2022

Month No: 12

Cost Centre Report

	Actual Current Mth	Actual Year to Date	Committed Annual Budget	Variance Annual Total	Committed Expenditure	Plus Available	% Spent	Transfer from MB
200 Allowances								
1200 Allowance Rates - Top Field	0	500	350	(150)			143.0%	
1205 Allowance Rates - Haywards	0	119	150	31			79.3%	
Allowances - Income	0	625	500	(125)			125.0%	0
4000 Allowance Expenses	51	4,018	1,000	(3,018)	0	(3,045)	404.9%	
Allowance - Indirect Expenditure	51	4,018	1,000	(3,018)	0	(3,045)	404.9%	0
Net Income over Expenditure	(51)	(3,393)	(500)	2,893				
300 Cemetery								
1000 Grave Fees	2,823	36,828	25,000	(11,828)			155.7%	
1005 Cemetery Income - Office	12	11	0	(41)			0.0%	
Cemetery - Income	2,820	36,840	25,000	(11,840)			157.4%	0
4100 Public Works Asset Depreciation	0	17,647	17,350	297	0	0	100.0%	
4300 Equipment Misc & New	684	753	2,100	1,347		1,267	87.0%	
4105 Cemetery Extension	0	(20)	0	20		20	0.0%	
4310 Cemetery Running Expenses	1,471	16,110	23,000	6,890	751	150	161.3%	
4322 Cemetery Project	9,822	12,303	35,000	22,697		22,694	35.0%	
Cemetery - Indirect Expenditure	11,884	50,095	74,600	24,555	751	23,304	60.1%	0
Net Income over Expenditure	(9,258)	(13,755)	(49,600)	(38,095)				
400 Town Hall								
1400 Town Hall Hire	0	240	5,000	4,760			4.6%	
Town Hall - Income	0	240	5,000	4,760			4.8%	0
4001 Fire Safety	0	2,113	6,300	4,187		2,780	40.2%	
4405 Town Hall Running Expenses	720	8,464	11,500	3,080		6,320	73.6%	
Town Hall - Indirect Expenditure	720	10,874	16,800	5,828	0	6,020	56.9%	0
Net Income over Expenditure	(720)	(10,634)	(11,800)	(666)				
500 Community Wellbeing Miscellane								
1007 Christmas Event	0	1,125	0	(1,125)			0.0%	
Community Wellbeing Miscellane - Income	0	1,125	0	(1,125)				0
4005 Social Media	0	0	100	100		100	0.0%	
4050 Car Street Lights	6	1,016	15,000	13,984		3,382	77.6%	
4004 Christmas Cheer	0	3,780	4,300	215		215	94.0%	
4110 Public Rights of Way	18	59	0	(38)		(38)	0.0%	

Is 12

Detailed Income & Expenditure by Budget Heading 21/03/2022

Month No: 12

Cost Centre Report

	Actual Current Mth	Annual Total To Date	Original Annual Budget	Variance Annual to Date	Commitment Expenditure	Funds Available	% Utilised	Transfer from Other
4125 Play Area Running Disburse	242	1,756	16,000	3,244	0	7,478	59.4%	
4126 Play Equipment Fund FMR329	0	(909)	0	909		230	2.0%	
4160 Community Wellbeing Committee	3	803	500	303		700	59.3%	
4165 Community Events	0	3	3,000	2,997		3,000	0.0%	
4175 COVID-19 Expenditure	0	67	0	(67)		(67)	0.0%	
4048 Fuel Repairs	0	0	2,000	2,000		2,000	0.0%	
9090 Public Rights of Way FMR 330	0	0	0	0	370	(350)	0.0%	
Community Wellbeing Maintenance - Indirect Expenditure	242	23,922	41,500	17,578	1,145	16,835	60.3%	0
Net Income over Expenditure	(242)	(22,797)	(41,600)	(18,805)				
000 Town Centre								
1005 Langing Baskals	(0)	271	500	271			46.2%	
1255 Town Maintenance Income	12,135	12,506	2,000	(10,515)			615.8%	
1804 Sarel Market Income	0	0	1,000	1,000			0.0%	
1905 St Andrews car park income	1,500	6,599	0,500	(99)			161.8%	
Town Centre - Income	13,635	19,376	4,000	(5,169)			201.8%	0
4005 CCTV	0	671	1,000	371		571	62.1%	
4105 St Andrews Car Park	2,714	2,235	5,000	(783)		(783)	115.9%	
4120 Town Maintenance	177	5,354	7,500	4,148	643	3,202	57.0%	
4122 GreenVerge Gating	582	552	4,000	3,418	582	2,305	29.1%	
4133 Public Conveniences Running Exp	620	15,020	7,000	(3,979)		(3,979)	150.1%	
4925 Tourism & Economic Development	0,000	10,264	1,000	(6,254)		(5,254)	1026.4%	
5000 Market Events FMR 320	147	2,060	3,000	843		543	38.1%	
Town Centre - Current Expenditure	14,237	34,052	29,000	(5,062)	1,826	(5,590)	122.7%	0
Net Income over Expenditure	(611)	(15,002)	(23,000)	(4,038)				
020 Neighbourhood Plan								
0200 Neighbourhood Plan	0	1,160	0	(1,160)		(1,160)	0.0%	1,160
Neighbourhood Plan - Indirect Expenditure	0	1,160	0	(1,160)	0	(1,160)		1,160
Net Expenditure	0	(1,160)	0	(1,160)				
plus Transfer from EMR	0	1,160						
Movement to/from Gen Reserve	0	0						
041 Youth Services								
4800 Youth Services	4,650	18,352	19,000	647		547	60.3%	
Youth Services - Indirect Expenditure	4,650	18,352	19,000	647	0	547	56.6%	0
Net Expenditure	(4,000)	(18,553)	(19,000)	(647)				

	Actual Current Mth	Actual Year to Date	Original Annual Bud	Variance Annual YTD	Committed Expenditure	Funds Available	% Spent	Transfer to/from Mth
Grand Totals:- Income	16,466	523,673	503,601	(18,982)			103.0%	
Expenditure	59,747	481,050	510,750	79,662	3,455	76,187	85.1%	
Net Income over Expenditure	<u>(43,282)</u>	<u>91,574</u>	<u>(17,060)</u>	<u>(93,642)</u>				
plus Transfer from CRR	0	1,160						
Movement to/from Gen Reserve	<u>(43,282)</u>	<u>92,734</u>						

Cullompton Town Council 2021-2022

Bank - Cash and Investment Reconciliation as at 31 March 2022

<u>Confirmed Bank & Investment Balances</u>		
<u>Bank Statement Balances</u>		
31/03/2022	Current Account	252,059.01
31/03/2022	Debit Card	0.00
30/04/2020	Lloyds 12 Month Deposit (Apr)	0.00
31/03/2022	Lloyds 6 Month Deposit (Apr)	0.00
31/03/2021	Fifty Cash	3.20
31/03/2020	Lloyds 3 Month Deposit	0.00
31/03/2022	Cambridge & Counties Bank	80,015.30
31/03/2020	Recycling Bags Fund	0.00
31/03/2022	Unity Trust Bank	50,766.83
31/03/2022	32 Day Notice	100,404.46
31/03/2022	Solds	61.70
		433,937.64
<u>Other Cash & Bank Balances</u>		
		40.00
		433,977.64
<u>Receipts not on Bank Statement</u>		
		404.00
		434,381.64
<u>Closing Balance</u>		
<u>A: Cash & Bank Accounts</u>		
1	Current Bank Account	233,960.91
2	Debit Card	0.00
3	Lloyds 12 Month Deposit	0.00
4	Lloyds 6 Month Deposit	0.00
5	Fifty Cash	3.20
6	Lloyds 3 Month Deposit	0.00
7	Cambridge & Counties Bank	80,015.30
8	Recycling Bags Fund	0.00
9	Unity Bank Trust	50,766.83
10	32 Day Notice	100,404.46
11	Solds	61.70
	Other Cash & Bank Balances	40.00
	Total Cash & Bank Balances	434,381.64

31st March 2021

31st March 2022

31st March 2021		31st March 2022
	Current Assets	
1,490	Debtors	16,310
148	Other Debtors	1,500
4,321	VAT Control Account	8,100
0	Cash in Transit	16
117,024	Current Bank Account	203,060
681	Solids	92
3	Petty Cash	3
79,336	Cambridge & Counties Bank	80,015
40	Recycling Bags Float	40
50,736	Unity Bank Trust	50,767
100,374	32 Day Notice	100,404
354,153		450,308

354,153 Total Assets**450,308**

31st March 2021		31st March 2022
	Current Liabilities	
18,170	Creditors	33,824
0	Gift of A Burrow Creditors	296
2,443	Accruals	616
32	Credit Card ye balance	701
212	BACS Payments	0
20,858		35,438

333,295 Total Assets Less Current Liabilities**414,869****Represented By**

222,921	General Reserves	253,157
0	Gazebos & Equipment Market	10,000
0	Cemetery Paths/Project	16,173
0	Street Furniture Replacement	5,000
5,619	Town Hall Improvements EMR	0
35,000	19 High Street	0
8,613	Play Area Fund EMR	8,613
2,000	Play Equipment EMR	2,000
6,359	Railway Feasibility Study EMR	20,000
8,000	St Andrews park imprvt EMR	10,000
2,308	Tech Fund EMR	19,308
0	Skate Park Benches	5,000
22,500	Townscape Heritage Scheme EMR	25,000

Cullompton Town Council

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

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>24 June 2022</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 2022, these documents will be available on reasonable notice by application to:</p> <p>(b) Joy Norris, Responsible Financial Officer, Cullompton Town Council, The town Hall, 1 High Street, Cullompton Devon Ex15 1AB. Email RFO@cullomptontowncouncil.gov.uk</p> <p>commencing on (c) <u>Monday 27 June 2022</u></p> <p>and ending on (d) <u>Friday 5 August 2022</u></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 2015. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD sba@pkf.com</p> <p>5. This announcement is made by (e) Joy Norris, Responsible Financial officer</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 at least 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>