

Crediton Town Council
ADJUSTMENTS FOR THE YEAR ENDING 31/03/2021

Outstanding bills received but NOT paid. (Creditors) - Increase Expenditure

Newcombes Meadow Toilet Electricity	British Gas
Floral Crediton Compost	Edwin Tuckers & Sons Ltd
Training Course - Cllr Huxtable	DALC
Christmas Window Competition	Mr A Quick
EICR - Old Landscore School	MAT Electrics
Town maintenance work	The Turning Tides Project

Code

Newcombes Meadow Toilets	17.63
Floral Crediton Plants	18.75
Staff/Councillor Training	30.00
Christmas in Cred - Commun	150.00
Old Landscore School - Main	398.45
Staff Salaries	709.63
	£1,324.46

Payments made in advance - Decrease Expenditure

Peoples Park - Weed Control	Hooper Services
Peoples Park - Herbicide	Hooper Services

Code

People's Park Maintenance	120.00
People's Park Maintenance	100.00
	£220.00

Outstanding payments DUE TO the Council. (Debtors) - Increase Income

Exhibition Rd - Allotment Rent	Mr & Mrs Tucker
Boniface Allotment Ass Membership	Mr & Mrs Tucker
Barnfield Allotment Rent	G Marie
Boniface Allotment Ass Membership	G Marie
CCTV Grant Funding - OPCC	PCC Devon & Cornwall

Code

Exhibition Rd - Allotment Rer	8.48
Boniface Allot Ass. Membersl	1.02
Barnfield - Allotment Rent	14.56
Boniface Allot Ass. Membersl	1.76
CCTV	7,429.00
	£7,454.82

Annual Governance and Accountability Return 2020/21 Part 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2020/21

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Part 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
 - **Sections 1 and 2 must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2021**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2021**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2021
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2020/21

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

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

Before 1 July 2021 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2020/21**, approved and signed, page 4
- **Section 2 - Accounting Statements 2020/21**, approved and signed, page 5

Not later than 30 September 2021 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

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

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return (AGAR) 2020/21

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. If the AGAR contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2021.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2020) equals the balance brought forward in the current year (Box 1 of 2021).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2021**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?		
	Has an explanation of significant variations from last year to this year been published?		
	Has the bank reconciliation as at 31 March 2021 been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2020/21

ENTER NAME OF AUTHORITY

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2021, 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 2020/21 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 2019/20, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")</i>			
L. If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.			
M. The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set)</i> .			
N. The authority has complied with the publication requirements for 2019/20 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .			
O. (For local councils only) 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

Name of person who carried out the internal audit

DD/MM/YYYY DD/MM/YYYY DD/MM/YYYY

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

DD/MM/YYYY

*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 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

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 2021, 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.			<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

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2020/21 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
1. Balances brought forward			<i>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.</i>
2. (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs			<i>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.</i>
5. (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward			<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments			<i>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.</i>
9. Total fixed assets plus long term investments and assets			<i>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.</i>
10. Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	<i>The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.</i>
			<i>N.B. The figures in the accounting statements above do not include any Trust transactions.</i>

I certify that for the year ended 31 March 2021 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

Date

DD/MM/YY

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

Section 3 – External Auditor’s Report and Certificate 2020/21

In respect of

ENTER NAME OF AUTHORITY

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2021; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2020/21

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2020/21

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2021.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YY

Crediton Town Council

ANNUAL RETURN - Section 2 : Statement of Accounts

Accounts for Year from 01/04/2020 to 31/03/2021

This is prepared based on information in "Governance and Accountability for Local Councils : a Practitioner's Guide"

Important note: These figures have been prepared on an INCOME and EXPENDITURE basis.

Box No.	Description	Last Year £	This Year £
1	Balances brought fwd	329367.06	365586.89
2	Annual precept	238378.00	261918.48
3	Total other receipts	35519.01	37915.63
4	Staff Costs	83277.49	101632.46
5	Loan interest/capital repayments	0.00	0.00
6	Total other payments	154399.69	128814.09
7	Balances carried forward	365586.89	434974.45
8	Total Cash and Short Term Investments	362639.43	423387.93
9	Total Fixed Assets and Long Term Investments	0.00	0.00
10	Total Borrowings	0.00	0.00

Crediton Town Council Asset Register

Id.	Description	Aquired Date	Insured Date	Purchase Cost /Item Value £	Location/Custodian	Identification	Disposal/Discharge	
1	Land	Stony Park	unknown	As insured	£1	Stonypark Lane	Deeds at TC Office	Awaiting District Valuars Assessment
2	Land	Exhibition Road Allotments	unknown	As insured	£1	Exhibition Road	Deeds at ?	
3	Land	Barnfield Allotments	unknown	As insured	£1	Barnfield	Deeds at ?	
4	Land	Moffats Land Allotments	unknown	As insured	£1	Land off Newcombes Meadow	Deeds at ?	
5	Land	Upper Deck	unknown	As insured	£1	George Hill	Deeds at ?	
6	Land	Peoples Park	unknown	As insured	£1	Peoples Park	Deeds at ?	
7	Land	Scout Memorial Garden	unknown	As insured	£1	Peoples Park	Deeds at ?	
8	Property	Bus Shelter	unknown	As insured	£12,244	Next to War Memorial, Union Road	Deeds at ?	
9	Property	Flag Pole	01/04/2006	01/04/2006	£155	Next to War Memorial, Union Road		
10	Property	War Memorial	unknown	As insured	£44,462	Next to War Memorial, Union Road	Deeds at ?	
11	Property	Millennium Cross	unknown	As insured	£7,601	St Lawrence Green	Sited on MDDC land	
12	Property	Millenium Clock	unknown	As insured	£7,136	Front of Town Hall	Sited on CADT Town Hall Building	
13	Property	St Boniface Statue	unknown	As insured	£32,814	Newcombes Meadow	Sited on MDDC land	
14	Property	Band Stand	unknown	As insured	£49,213	Newcombes Meadow	Sited on MDDC land	
15	Property	Gates & Fencing	unknown	As insured	£823	Stony Park	n/a	
16	Property	Gates & Fencing	unknown	As insured	£823	Exhibition Road Allotments	n/a	
17	Property	Gates & Fencing	unknown	As insured	£823	Barnfield Allotments	n/a	
18	Property	Gates & Fencing	unknown	As insured	£823	Moffots Land Allotments	n/a	
19	Property	Mayoral Chain of Office	unknown	As insured	£10,184	Mayor's residence/Council Offices	n/a	
20	Property	Cups & Trophies	unknown	As insured	£792	Various	n/a	
21	Property	Mayoral Plaque	unknown	As insured	£0	Q/S Council Chamber, Council Offices, Market St	n/a	
22	Property	Wishing Well Floral Planter	unknown	17/06/2013	£0	Exeter Road Approach Location is at 284245E 99540N		Disposed of 2009, building Tescos
23	Property	Wishing Well Floral Planter	unknown	19/07/2005	£750	A3072 Town Approach Location is at 284455E 101065N (N50:47:51 W3:38:27)	Sited on DCC land	
24	Property	Wishing Well Floral Planter	unknown	19/07/2005	£750	QE Drive Approach Location is at 281875E 100665N (N50:47:37 W3:40:38)	Sited on DCC land	
25	Property	Brick Floral Planter	unknown	19/07/2005	£500	Tolleys	Sited on DCC land	
26	Property	Wedding Cake Planters x 2	unknown	19/07/2005	£0	Junction Western rd & High St	Sited on DCC land	Disposed of 2010
27	Property	Wedding Cake Planters x 5	unknown	19/07/2005	£0	DCC Depot Lords Meadow	Sited on DCC land	Disposed of 2010
28	Property	Wedding Cake Planters x 2	unknown	19/07/2005	£0	Union Road Bus Shelter	Sited on DCC land	Disposed of 2010
29	Property	Wedding Cake Planter	unknown	17/06/2013	£0	Junction Church Lane and East St	Sited on DCC land	Disposed of 2010
30	Office	Fujitsu Computer	unknown	17/06/2013	£0	Council Offices	n/a	Disposed Of 2011 MDDC IT Support
31	Office	Keystoke Compute	unknown	17/06/2013	£0	Council Offices	n/a	Disposed Of 2011 MDDC IT Support
32	Office	External USB Hardrive x 3	unknown	17/06/2013	£0	Council Offices	n/a	Discharged as at 4th April 2016
33	Office	Brother HL1240 Printer	unknown	17/06/2013	£0	Council Offices	n/a	Disposed Of 2011 MDDC IT Support
34	Office	Brother HLS030 Printer	unknown	17/06/2013	£0	Council Offices	Obsolete, No Value	Disposed Of 2011 MDDC IT Support
35	Office	Photocopier	unknown	17/06/2013	£0	Council Offices	Obsolete, No Value	Disposed of 4th April 2016
36	Office	Telephones x 2	unknown	19/07/2005	£50	Council Offices	n/a	
37	Office	Desks x 4	unknown	19/07/2005	£320	Council Offices	n/a	
38	Office	Office Chairs x 3	unknown	19/07/2005	£450	Council Offices	n/a	
39	Office	Office Visitor Chairs x 5	unknown	19/07/2005	£120	Council Offices	n/a	
40	Office	Book Case/Cabinet/Shelving Units	unknown	19/07/2005	£400	Council Offices	n/a	
41	Office	Desk Pods x 7	unknown	19/07/2005	£150	Council Offices	n/a	
42	Office	Whiteboards x 2	unknown	19/07/2005	£100	Council Offices	n/a	
43	Office	Computer Comms Equipment	unknown	19/07/2005	£100	Council Offices	n/a	
44	Office	Filing Cabinets x 5	unknown	19/07/2005	£450	Council Offices	n/a	
45	Office	Table	unknown	19/07/2005	£0	Council Offices	n/a	Disposal/Discharged date unknown
46	Office	Scanner	29/07/2005	17/06/2013	£0	Council Offices	Obsolete, No Value	
47	Office	Software	various	29/07/2005	£0	Council Offices	n/a	Disposed of 4th April 2016
48	Office	Office Supplies Stock	various	29/07/2005	£500	Council Offices	n/a	
49	Signs	Heritage Finger Post	unknown	19/07/2005	£2,174	Corner Market St & High St	n/a	
50	Signs	Heritage Finger Post	unknown	19/07/2005	£2,174	Outside Congregational Church	n/a	
51	Signs	Heritage Finger Post	unknown	19/07/2005	£2,174	Union Road Bus Shelter	n/a	
52	Signs	Heritage Finger Post	unknown	19/07/2005	£2,174	Corner Dean St & East St	n/a	
53	Signs	Heritage Finger Post	17/04/2012	17/04/2012	£2,253	Town Square	n/a	
54	Seating	Public Seat - Square opp' Council Chamber	01/03/2006	01/03/2006	£1,050	Town Square		
55	Seating	Public Seat	unknown	20/04/2004	£482	Blagdon	n/a	
56	Seating	Public Seat - Timber / Concrete	unknown	17/06/2013	£0	Spurway Almshouses Park St.	n/a	Disposed of by Replacement
57	Seating	Public Seat - Tsteel & Plastic	unknown	17/06/2013	£482	Spurway Almshouses Park St.	n/a	
58	Seating	Public Seat TBC	unknown	20/04/2004	£482	Cemetery	n/a	
59	Seating	Public Seat TBC	unknown	20/04/2004	£482	Library	n/a	

Id.		Description	Aquired Date	Insured Date	Purchase Cost /Item Value £	Location/Custodian	Identification	Disposal/Discharge
60	Seating	Public Seat	unknown	20/04/2004	£482	Upper Deck	n/a	
61	Seating	Public Seat	unknown	17/06/2013	£0	Scout Memorial Gardens	n/a	Disposed of by Replacement
62	Seating	Public Seat	2012	17/06/2013	£1,500	Scout Memorial Gardens	n/a	
63	Seating	Public Seat	unknown	17/06/2013	£0	Scout Memorial Gardens	n/a	Disposed of by Replacement
64	Seating	Public Seat	2012	17/06/2013	£1,500	Scout Memorial Gardens	n/a	
65	Seating	Public Seat - Plastic	unknown	20/04/2004	£482	Peoples Park	n/a	
66	Seating	Public Seat - Plastic	unknown	20/04/2004	£482	Peoples Park	n/a	
67	Seating	Public Seat	unknown	20/04/2004	£482	Bramble Lane	n/a	
68	Maypole	Maypole	22/03/07	22/03/07	£310	Landscape School	n/a	
69	Street Furniture	Bins Various (Litter & dog waste)	Var.	17/06/2013	??	Var.	Ownership Uncertain	T.B.C.
70	Property	Memorabilia	Var.	17/06/2013	??	Var.	Value Un.Kn.	T.B.C.
71	Property	Christmas Trees including lights (x 100)	11/2013, 11/2014 & 11/2016	04/11/2013	£10,000	Create Storage		
72	Property	Orion Cross street decoration (x3)	04/11/2013 & 1/11/14		£975	Council Storage Container, Graphic, Lords Meadow Industrial Estate		
73	Property	Office IT Equipment	04/11/2013	04/11/2013	£0	Council Office Market St.	MDDC Owned	Discharged as at 4th April 2016
74	Regalia	Deputy Mayors/Consort Badge of Office	07/01/2014	07/01/2014	£948	Council Office Market St		
75	Property	A boards (x2)	01/06/2014		£200	Council Office Market St.		
76	Property	3 tier planters (x4)	14/05/2015	14/05/215	£4,000	Crediton Town Square		
77	Property	Memorial Bench (Jamie Fleming)	18/08/2015	18/08/2015	£350	Situated at Town War Memorial fixed to ground		
78	Property	Totem Pole Memorial (Samuel Crocker)	22/01/2016	22/01/2016	£750	Peoples Park Scout Memorial Garden		
79	Memorabilia	Westcountry Class Locomotive Nameplate and Coat of Arms	unknown	29/09/2016	£1	Crediton Musuem, High Street		
80	Property	3 x Desktop PC	26/07/2016		£825	Council Offices	CTC Owned	
81	Property	3 x 24" Flat Panel Monitor	27/07/2016		£294	Council Offices	CTC Owned	
82	Property	1 x 15.6" Screen Laptop	28/07/2016		£289	Council Offices	CTC Owned	
83	Property	1 NAS RAID1 Storage Device + 3 External USB Backup drives	29/07/2016		£395	Council Offices	CTC Owned	
84	Memorabilia	Crediton Railway Coffee Table	unknown	17/01/2016	£1	Council Offices		
85	Property	Gigaset Telephones	01/07/2015		£30	Council Offices	CTC Owned	
86	Property	Kyocera Printer	unknown		£500	Council Offices	CTC Owned	
87	Property	Storage Container	26/04/2017	02/05/2017	£1,695	Graphic, Lords Meadow Industrial Estate	CTC Owned	
88	Property	Illuminated spheres (x 20)	09/11/2017	14/11/2017	£1,700	Council Storage Container, Graphic, Lords Meadow Industrial Estate	CTC Owned	
89	Property	Square planter	unknown		£1	High Street, outside Lloyds Bank	CTC acquired	
90	Property	Heritage Finger Post	unknown		£1	taken on responsibility)	CTC acquired	
91	Property	St Boniface Statue information oak lecturn	01/05/2018	01/05/2018	£489	Newcombes Meadow positioned next to the St Boniface Statue	CTC owned	
92	Property	Triple Star Illuminations (x 24)	18/06/2018	09/04/2019	£2,040	Council Storage Container, Graphic, Lords Meadow Industrial Estate	CTC owned	
93	Property	Cross Street Decorations (Star and Swirl Pealights) (x 3 (£490 each)	15/10/2018	15/10/2018	£1,470	Council Storage Container, Graphic, Lords Meadow Industrial Estate	CTC owned	
94	Property	Illuminated spheres (x 11) (£79 each)	15/10/2018	15/10/2018	£869	Council Storage Container, Graphic, Lords Meadow Industrial Estate	CTC owned	
95	Property	Illuminated spheres (x 10) (£113.75 each)	24/10/2019	24/10/2019	£1,138	Council Storage Container, Graphic, Lords Meadow Industrial Estate	CTC owned	
96	Property	Christmas Trees including lights (x 20)	24/10/2019	24/10/2019	£2,550	Council Storage Container, Graphic, Lords Meadow Industrial Estate	CTC owned	
97	Property	2-tier barrel planter	21/12/2018	21/12/2018	£369	Outside Hillbrow Care Home	CTC Owned	
98	Property	2 x 2-tier barrel planters	31/01/2020	31/01/2020	£730	Outside Hillbrow Care Home	CTC Owned	
99	Property	Noticeboard	24/01/2020	24/01/2020	£243	External wall of 122-123 High Street	CTC Owned	
100	Property	2 x stone-effect planters	01/01/2021	01/01/2021	£428	Behind War Memorial	CTC Owned	
101	Office	1 x 15.6" Lenovo Laptop	20/04/2020	20/04/2020	£415	Council Offices or staff residence	CTC Owned	
102	Office	Laptop	18/11/2021	18/11/2021	£503	Council Offices or staff residence	CTC Owned	
103	Office	Laptop	18/11/2021	18/11/2021	£499	Council Offices or staff residence	CTC Owned	
104	Office	1 x 14" HP Laptop	18/11/2021	18/11/2021	£379	Council Offices or staff residence	CTC Owned	
105	Office	VOIP Phone System			£0	Council Offices, North Street	CTC Leased	
106	Property	50 metre garland lighting (x2)	21/10/2020	21/10/2020	£956	Council Storage Container, Graphic PLC, Lords Meadow Industrial Estate	CTC Owned	
107	Property	Festoon Lighting Bulbs (x400)	21/10/2020	21/10/2020	£960	Council Storage Container, Graphic PLC, Lords Meadow Industrial Estate	CTC Owned	
108	Property	10m LED garland lights (x20)	09/10/2020	09/10/2020	£658	Council Storage Container, Graphic PLC, Lords Meadow Industrial Estate	CTC Owned	
109	Property	Flag Pole	15/10/2019	15/10/2019	£445	Next to War Memorial, Union Road	CTC Owned	
110	Property	Bench	01/04/2018	01/04/2018	£250	Peoples Park	CTC Owned	
111	Property	Bench	21/05/2020	21/05/2020	£297	Steps to Brays Close (Footpath 33)	CTC Owned	
112	Property	Bench	01/08/2019	01/08/2019	£250	Junction of Peoples Park Road & Deep Lane	CTC acquired	
113	Property	Redvers Ramble Wooden Post	02/11/2018	02/11/2018	£360	Peoples Park	CTC Owned	
114	Property	Redvers Ramble Wooden Plaque	02/11/2018	02/11/2018	£96	Downeshead Lane	CTC Owned	
115	Property	Newcombes toilets	01/09/2019	01/09/2019	£1	Union Road, Crediton	CTC Owned	
116	Property	7 ft Ceremonial Pole	18/07/2019	18/07/2019	£90		CTC Owned	
117	Property	Grit bins (x2)	17/11/2020	17/11/2020	£360	Butt Parks	CTC Owned	
118	Office	Fridge Freezer	25/10/2019	25/10/2019	£270	Old Landscape School, Kitchen	CTC Owned	

Id.		Description	Aquired Date	Insured Date	Purchase Cost /Item Value £	Location/Custodian	Identification	Disposal/Discharge
119	Property	Salt Spreader	06/11/2019	06/11/2019	£825	Residence of Snow Warden (AW)	CTC Owned	
120	Property	Litter bin	28/09/2017	28/09/2017	£152	Spinning Path Gardens Play Area	CTC Owned	
		Totals (excluding land)			£232,751			

N.B. Where a nominal value of £1 has been provided the insurance value will be different to this.

Updated/Reviewed Date:

Reviewed by:.....

Crediton Town Council

BALANCE SHEET

31/03/2021

<i>(Last) Year Ended</i> 31 Mar 2020		<i>(Current) Year Ended</i> 31 Mar 2021
£	CURRENT ASSETS	£
0.00	Stocks and stores	0.00
0.00	Work in progress	0.00
30.12	Debtors (Net of provision for doubtful debts)	7,454.82
539.66	Payments in advance	220.00
3,101.27	VAT Recoverable	5,236.16
0.00	Temporary lendings (investments)	0.00
362,639.43	Cash in hand	423,387.93
366,310.48	TOTAL ASSETS	436,298.91
	CURRENT LIABILITIES	
723.59	Creditors	1,324.46
<u>365,586.89</u>	NET ASSETS	<u>434,974.45</u>
	Represented by:	
178,872.83	General fund Balance	228,835.76
	Reserves:	
0.00	Capital	0.00
186,714.06	Earmarked	206,138.69
0.00	Adjustments	0.00
<u>365,586.89</u>		<u>434,974.45</u>

The above statement represents fairly the financial position of the council as at 31 Mar 2021

Signed _____
Responsible Financial Officer

Date _____



Credition Town Council Bank Reconciliation as at 31st March 2021

Balances as per bank statements at 31st March 2021

Cambridge & Counties account no.: 15006951 (savings)	£87,145.87
Co-operative current account no.: 65809217 (general)	£139,204.14
Nationwide account no.: 90097276 (savings)	£61,252.42
Hampshire Trust Bank account no.: 10254426	£48,714.81
United Trust Bank account no.: 10026692	£87,066.68
Petty Cash	£4.01

Total **£423,387.93**

Less unpresented payments

None

Total **(£0)**

Plus uncleared payments into bank

None

Total **£0**

Balance as per cash book at 31st March 2021 **£423,387.93**

Cash in Hand as at 1st April 2020 **£362,639.43**

plus Receipts 1st April 2020 – 31st March 2021 **£298,801.70**

minus Payments 1st April 2020 – 31st March 2021 **£238,053.20**

Total **£423,387.93**



Credition Town Council Bank Reconciliation as at 31st March 2021

Balances as per bank statements at 31st March 2021

Cambridge & Counties account no.: 15006951 (savings)	£87,145.87
Co-operative current account no.: 65809217 (general)	£139,204.14
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Hampshire Trust Bank account no.: 10254426	£48,714.81
United Trust Bank account no.: 10026692	£87,066.68
Petty Cash	£4.01

Total **£423,387.93**

Less unpresented payments

None

Total **(£0)**

Plus uncleared payments into bank

None

Total **£0**

Balance as per cash book at 31st March 2021 **£423,387.93**

Cash in Hand as at 1st April 2020 **£362,639.43**

plus Receipts 1st April 2020 – 31st March 2021 **£298,801.70**

minus Payments 1st April 2020 – 31st March 2021 **£238,053.20**

Total **£423,387.93**

Crediton Town Council
Reconciliation between Box 7 and Box 8

31/03/2021

This report explains the difference between the total balance in Box 7 and the cash balance in Box 8 by showing the totals for each type of adjustment, the details of which can be listed using the Adjustments report. It deducts the additional assets which have been included on the balance sheet and adds back in the liabilities to arrive at the balance for actual cash and short term investments. This only applies to Annual Returns prepared on Income and Expenditure basis

	<i>Amount</i>	<i>Amount</i>
Box 7 - Balances carried forward		434,974.45
Debtors	7,454.82	
Payments in Advance	220.00	
Stocks and Stores	0.00	
VAT Recoverable	5,236.16	
TOTAL DEDUCTIONS		12,910.98
Creditors	1,324.46	
Receipts in Advance	0.00	
Doubtful Debts	0.00	
TOTAL ADDITIONS		1,324.46
Box 8 - Total cash and short term investments		423,387.93

Annual Internal Audit Report 2020/21

CREDITON TOWN COUNCIL

<https://www.crediton.gov.uk/> PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2021, 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 2020/21 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 2019/20, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")			✓
L. If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.			✓
M. The authority, during the previous year (2019-20) 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 2019/20 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (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).

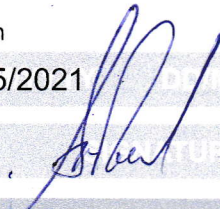
Date(s) internal audit undertaken

29/10/2021 24/05/2021

Name of person who carried out the internal audit

S J Pollard for Auditing Solutions Ltd

Signature of person who carried out the internal audit



Date

24/05/2021

*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).

Explanation of Variances in 2020/2021 AGAR RETURN

Authority name and reference	Crediton Town Council	
BOX NO	4 - Staff Costs	£
Figure in 2020 column		83,277.49
Figure in 2021 column		101,632.46
Total variance		18,354.97

Reasons	Amount £
Reason 1 Lower salary paid to Emma Anderson in 2019-2020 due to maternity leave from February to November 2019.	2,104.88
Reason 2 Lower PAYE paid in 2019-2020 due to receiving statutory maternity payments for Emma Anderson.	10,061.19
Reason 3 Pay rises effective from 1 st January 2021 for all members of staff	3,025.92
Reason 4 Payment for general grounds maintenance work	709.63
TOTAL AMOUNT £ EXPLAINED (total of reasons above)	15,901.62
Unexplained amount £ of total variance	2,453.35
Unexplained as % of 2020 figure	2.95%

Explanation of Variances in 2020/2021 AGAR RETURN

Authority name and reference	Crediton Town Council	
BOX NO	6 - Total Other Payments	£
Figure in 2020 column		154,399.69
Figure in 2021 column		128,814.09
Total variance		(25,585.60)

Reasons	Amount £
Reason 2 Christmas in Crediton event cancelled/majorly downsized due to covid restrictions	(4,593.36)
Reason 3 Reduction in staff/councillors expenses due to events/training being held virtually (COVID)	(744.75)
Reason 4 Reduction in advertising costs due to events being cancelled (COVID)	(595.00)
Reason 5 Standard Remembrance Sunday event and road closure did not take place (COVID)	(700.37)
Reason 6 Payments towards the Traffic & Urban Realm Study made in 2019-20	(19,640)
Reason 7 New handrail installed to public footpath in 2019-20	(3,710)
Reason 8 Payments towards DAAT Landing Site made in 2019-20	(4,444.75)
Reason 10 Contract in place to cover training costs towards Town Clerk's Community Governance Qualification	5,835
Reason 11 Automatic Door Locking System installed on public conveniences	1,595
Reason 12 Increased expenditure on grant funding	3668
TOTAL AMOUNT £ EXPLAINED (total of reasons above)	23,330.23
Unexplained amount £ of total variance	2,255.37

Explanation of Variances in 2020/2021 AGAR RETURN

Unexplained as % of 2020 figure	1.46%
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Crediton Town Council
Income & Expenditure Account
01/04/2020 to 31/03/2021

(Last) Year Ended
31 Mar 2020

(Current) Year Ended
31 Mar 2021

<u>Income</u>	
3,602.54	Administration 2,712.71
23,884.75	Ear Marked Reserves 12,978.00
1,679.25	Amenities 1,200.00
238,378.00	Precept 261,918.48
376.00	Localism Projects 387.00
4,461.31	Property & Parks 5,502.92
225.16	Council & Councillors 135.00
990.00	Grants 15,000.00
300.00	General Fund 0.00
<u>£273,897.01</u>	<u>£299,834.11</u>

<u>Expense</u>	
6,907.24	Administration 6,396.44
25,683.00	Grants 33,526.00
35,231.25	Ear Marked Reserves 16,608.33
18,718.29	Amenities 15,002.69
2,643.19	General Fund 960.00
25,967.03	Localism Projects 16,548.00
2,217.80	Insurance 1,742.76
27,854.75	Property & Parks 32,360.17
83,277.49	Salaries 101,632.46
7,900.11	Council & Councillors 5,669.70
1,277.03	Election Costs 0.00
<u>£237,677.18</u>	<u>£230,446.55</u>

<u>General Fund</u>	
173,155.79	Balance at 01 Apr 2020 178,872.83
<u>273,897.01</u>	ADD Total Income <u>299,834.11</u>
447,052.80	478,706.94
<u>237,677.18</u>	DEDUCT Total Expenditure <u>230,446.55</u>
209,375.62	248,260.39
<u>30,502.79</u>	DEDUCT Reserves Balance <u>19,424.63</u>
<u>£178,872.83</u>	Balance at 31 Mar 2021 <u>£228,835.76</u>

Reserves:

Earmarked Reserve Balance £206138.69

Crediton Town Council

Prepared by: _____

Date: _____

Name and Role (Clerk/RFO etc)

Approved by: _____

Date: _____

Name and Role (RFO/Chair of Finance etc)

	Bank Reconciliation at 31/03/2021		
	Cash in Hand 01/04/2020		362,639.43
	ADD Receipts 01/04/2020 - 31/03/2021		298,801.70
			661,441.13
	SUBTRACT Payments 01/04/2020 - 31/03/2021		238,053.20
A	Cash in Hand 31/03/2021 (per Cash Book)		423,387.93
	Cash in hand per Bank Statements		
	Cash 31/03/2021	0.00	
	United Trust Bank a/c 10026692 31/03/2021	87,066.68	
	Hampshire Trust Bank a/c 1025442 20/04/2020	48,714.81	
	Nationwide a/c 90097276 31/03/2021	61,252.42	
	Co-operative current a/c 65809217 31/03/2021	139,204.14	
	Cambridge & Counties 31/03/2021	87,145.87	
	Petty Cash 31/03/2021	4.01	
			423,387.93
	Less unrepresented payments		0.00
			423,387.93
	Plus unrepresented receipts		0.00
B	Adjusted Bank Balance		423,387.93
	A = B Checks out OK		

Crediton Town Council
Year End Working Document
Year ending 31/03/2021

		A	B	C	A - B + C
			Last Years	This Years	
Last Year					
InclExp	Income	Receipts	Adjustments		Income
3,602.54	Administration	2,712.71	0.00	0.00	2,712.71
23,884.75	Ear Marked Reserves	5,549.00	0.00	7,429.00	12,978.00
1,679.25	Amenities	1,200.00	0.00	0.00	1,200.00
238,378.00	Precept	261,918.48	0.00	0.00	261,918.48
376.00	Localism Projects	387.00	0.00	0.00	387.00
4,461.31	Property & Parks	5,507.22	30.12	25.82	5,502.92
225.16	Council & Councillors	135.00	0.00	0.00	135.00
990.00	Grants	15,000.00	0.00	0.00	15,000.00
300.00	General Fund	0.00	0.00	0.00	0.00
		292,409.41	30.12	7,454.82	299,834.11
Last Year			Last Years	This Years	
InclExp	Expense	Payments	Adjustments		Expense
6,907.24	Administration	6,510.58	114.14	0.00	6,396.44
25,683.00	Grants	33,526.00	0.00	0.00	33,526.00
35,231.25	Ear Marked Reserves	16,608.33	0.00	0.00	16,608.33
18,718.29	Amenities	14,633.94	-200.00	168.75	15,002.69
2,643.19	General Fund	960.00	0.00	0.00	960.00
25,967.03	Localism Projects	16,548.00	0.00	0.00	16,548.00
2,217.80	Insurance	1,742.76	0.00	0.00	1,742.76
27,854.75	Property & Parks	32,533.88	369.79	196.08	32,360.17
83,277.49	Salaries	100,922.83	0.00	709.63	101,632.46
7,900.11	Council & Councillors	5,539.70	-100.00	30.00	5,669.70
1,277.03	Election Costs	0.00	0.00	0.00	0.00
		229,526.02	183.93	1,104.46	230,446.55

Crediton Town Council

Internal Audit Report (Final update) 2020-21

Stuart J Pollard

*Director
Auditing Solutions Ltd*

Background and Scope

Statute requires all town and parish councils to arrange for an independent Internal Audit (IA) examination of their accounting records and systems of internal control and for the conclusions to be reported each year in the Annual Governance and Accountability Return (AGAR). The following report provides detail of the areas examined during our two visits to the Council for 2020-21, which took place on 29th October 2020 and 24th May 2021.

Internal Audit Approach

In undertaking our review for 2020-21, we have again had regard to the materiality of transactions and their susceptibility to potential misrecording or misrepresentation in the year-end Statement of Accounts / AGAR. Our programme of cover, as applied to all clients, is designed to afford appropriate assurance that the Council's financial systems are robust and operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the IA Certificate in the Council's AGAR, which requires independent assurance over several control objectives.

Overall Conclusion

Detail of the work undertaken on the Council's accounting and other records is set out in the following detailed report.

We thank the Clerk and her staff for the clear way the records are maintained and for the level of assistance provided during our two visits to facilitate completion of our review for the year and sign-off of the IA Certificate in the year's AGAR with positive assurances given in each relevant area.

We take this opportunity to remind the Clerk of the requirements of the guidance notes in the preface to the year's AGAR in relation to the documentation that should be displayed on the Council's website, together with the need to ensure compliance with the timing requirements for publication of the Notice of Public Rights to examine the Council's documentation for the financial year.

Detailed Report

Maintenance of Accounting Records & Bank Reconciliations

The financial records are maintained using the Scribe accounting software: the system operates effectively and provides the Council with all necessary and relevant financial information to facilitate monitoring of performance throughout the year. We do, however, note that the Council is migrating to the RBS accounting software in 2021-22.

The Council operates its main financial transactions through the Co-op Bank account, with surplus funds deposited in the Cambridge and Counties and Nationwide Building Societies, together with an account (opened in 2019-20) with the United Trust Bank. Our objective in this area of review is to ensure that the accounting records are being maintained accurately and currently and that no anomalous entries appear in cashbooks or financial ledgers. We have consequently:

- Verified the accurate carry forward of the closing balances for 2019-20 into the 2020-21 Scribe accounts;
- Checked detail in the receipts and payments “cashbooks” generated by Scribe, examining all transactions recorded for the financial year by reference to the supporting bank statements;
- Checked and agreed detail on the bank reconciliations prepared as of 16th September 2020 and 31st March 2021; and
- Ensured the accurate disclosure of the combined cash and bank balances in the year’s AGAR at Section 2, Box 8.

Conclusions and recommendations

In checking detail of the year’s transactions at our interim review, we noted one or two anomalies that required resolution, detail of which we passed to the Clerk. We subsequently received appropriate explanations for each of these: they mainly arose as the “Payments listing” we had printed off in advance of our visit had been further updated and certain transactions were not on our copy, whilst 2 payments on the bank statements related to cheques drawn in the prior year and not cashed until July 2020.

In reviewing the bank reconciliation dated 30th September (although the Co-op bank balance was that on 16th September) and list of uncashed payments at the date of our visit, we noted that 4 payments (cheque nos. 777; 880; 1039 & 1040) issued prior to 31st March 2020 remained uncleared, together with 2 grant payments issued in April 2020 (cheque nos. 1094 & 1095). We are pleased to note that these items have all been cleared by the financial year-end.

Finally in this area, the Clerk and Project Officer present on the day of our interim visit were unable to trace completed copies of the month-end bank reconciliations prepared during the year to that date, together with copies of the detailed uncashed payments and receipts generated by the Scribe software. The Council’s Financial Regulations require (para 2.2 refers) that bank reconciliations be subject to at least quarterly scrutiny / verification and sign-off by a nominated non-cheque signing member, for which, in the light of the foregoing, we have not seen any evidence of compliance.

RI. Bank reconciliations, together with the Scribe generated schedules of uncashed receipts and payments supporting detail on the reconciliation, should be completed at each month-end

*and be verified and signed-off by a nominated councillor. **Noted and will be re-implemented following relaxation of the Covid lockdown legislation.***

- R2. *The situation regarding the long-standing uncleared cheques should be established with those no longer required or to be presented at bank, being written back in the Scribe accounts as negative payments. **These have been resolved appropriately.***
- R3. *Whilst we appreciate the reduced likelihood of further long-standing unpaid cheques occurring due to the move to internet banking, appropriate arrangements should be put in place for any cheques drawn remaining uncashed at bank for three or more months to be followed up with the payee to establish whether they received the cheque and intend to bank it. **Noted for future action as and when the situation arises, which will be limited due to the move to online payments.***

Review of Corporate Governance

Our objective is to ensure that the Council has a robust regulatory framework in place; that Council and Committee meetings are conducted in accordance with the adopted Standing Orders (SOs) and that, as far as we may reasonably ascertain, no actions of a potentially unlawful nature have been or are being considered for implementation.

We note that formal SOs and Financial Regulations (FRs) are in place, both having been subjected to further review and re-adoption in March & April 2021 respectively, both now being in line with the latest model NALC documents.

We again note the existence of a range of Policies and Procedures, including a Statement of Internal Control, all of which are reviewed, updated (where appropriate), and re-adopted annually by the Council.

We have continued our review of the Council and Standing Committees' minutes reading those for the financial year and to date in 2021-22 as posted on the website. In doing so we understand that, with full Council meetings now only occurring in alternate months, approval of payment schedules effectively takes place post payment in a number of cases.

Conclusions

We are pleased to report that no issues arise in this area warranting formal comment or recommendation. We will continue to review minutes and the Council's approach to governance issues at future visits reporting our conclusions accordingly.

Review of Expenditure

Our aim here is to ensure that: -

- Council resources are released in accordance with the Council's approved procedures and budgets;
- Appropriate documentation supports payments, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- All discounts due on goods and services supplied are identified and appropriate action taken to secure the discount;

- The correct expense codes have been applied to invoices when processed; and
- VAT has been appropriately identified and coded to the control account for periodic recovery.

We now note the virtually exclusive use of BACS facilities for processing payments and have reviewed the Council's control procedures implemented with regard to the change from cheque payments to use of BACS in relation to the scrutiny and approval of traders' and other invoices for payment and consider them to be operating effectively with appropriate member scrutiny duly evidenced on the rubber stamp certificate included on each payment docket.

To ensure compliance with the above stated criteria, we have selected and reviewed an extended sample of 33 payments including all those individually in excess of £1,250, together with every 35th payment shown in the Scribe payments listing for the year processed and paid. Our selected sample totals £65,300 equating to 48% of all non-pay related payments processed in the year.

We again note that VAT reclaims are prepared and submitted to HMRC quarterly and have verified the accuracy of the reclaims submitted for 2020-21 to the underlying Scribe accounts, the final quarter being reflected in the year-end Accounts and AGAR as a debtor.

Conclusions

We are pleased to record that no concerns have been identified from our examination over the processing of payments and releasing funds this year.

Assessment and Management of Risk

Our aim here is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage those risks to minimise the opportunity for their coming to fruition.

We have examined the Council's insurance policy for 2020-21 with Zurich noting that Employer's and Public Liability cover are in place at £10 million and £15 million respectively, together with Fidelity Guarantee cover at £500,000, all of which we consider appropriate for the Council's present needs.

We also note that the Clerk has again reviewed and updated the Financial and Management Risk Assessment documentation with detail, as in prior years, presented to the Council in March 2021 for formal approval and re-adoption.

Conclusions

We are pleased to record that no matters have been identified in this area warranting formal comment or recommendation: we shall continue to monitor the Council's approach to risk management issues at future visits.

Budgetary Control & Reserves

Our objective here is to ensure that the Council has a robust procedure in place for identifying and approving its future budgetary requirements and the level of precept to be drawn down from Mid Devon District Council (MDDC): also, that an effective reporting and monitoring process is in

place. We also aim to ensure that the Council retains appropriate funds in general and earmarked reserves to finance its ongoing spending plans and to cover any unplanned expenditure that might arise.

We are pleased to note that members have duly discussed and approved the budget and precept for 2021-22, setting the latter at £325,917 at the January 2021 full Council meeting.

We are again pleased to note that members continue to receive budget performance reports at each Council meeting, which are presented in spreadsheet format drawn from the Scribe Accounts software. We have reviewed the year-end budget report with no issues arising warranting further enquiry.

Finally, in this area, we note that, of the year-end total fund balance of £434,974 (£365,587 as at 31st March 2020): of that sum £206,139 (£186,714 as at 31st March 2020) is earmarked for specific purposes leaving an increased General Reserve balance of £228,836, which equates to almost a year's revenue spending at the 2020-21 level and is considered more than adequate to meet for the Council's ongoing revenue spending plans.

Conclusions

No matters arise in this area warranting formal comment or recommendation.

Review of Income

The Council has a relatively limited range of income sources, primarily the annual precept, allotment rents, Christmas lights contributions from local traders, miscellaneous grants and donations and bank interest. Income arising from certain sources has, obviously, due to the Covid situation, reduced this financial year.

Our objective in this area is to ensure that income due to the Council is identified and recovered within an appropriate period and is also banked promptly. In checking the Scribe receipt detail to bank statements, we have noted that some income received by cheque in March 2020 was not actually banked until October. Whilst we appreciate the impact of the Covid situation, every effort should be made to ensure funds received are recorded and banked within a reasonable time frame.

We have recorded previously that the allotment rental year commences on 1st October annually. We have, by reference to the Scribe Detailed Receipts transaction report, checked off detail of rents received in the year against the allotment spreadsheet control record maintained in the Council offices with no issues arising.

Conclusions

We are pleased to record that no issues arise in this area warranting formal comment or recommendation this year, other than noting the lost income due to Covid, although this has to an extent been offset by a relief grant received from Mid-Devon DC.

Petty Cash Account

We are required, as part of the IA certification process in the AGAR to assess the Council's approach to and control of the management of petty cash account transactions. We note that the Council operates a very small petty cash account with only 5 payments made in the current

financial year totalling £13.34 leaving a residual year-end balance of only £4.01. We understand that, following our interim report suggestion, the Clerk will be paying the residual balance into the Council's bank account in due course, as there is no further need to retain cash as the Council has a company credit card which could be used for most ad-hoc payments.

We have examined documentation supporting the first four payments in the year at our interim visit also verifying the physical cash holding of £6.19 on that date to the underlying spreadsheet records maintained.

Conclusions and recommendation

No further issues arise in this area this year noting the Clerk's intention to deposit the residual petty cash holding into the Council's bank account.

R4. Consideration should be given to closing the petty cash account, banking the residual cash holding, together with the additional cash holding, the originating source of which remains unknown. The clerk will be paying the residual balance into the bank account in 2021-22.

Review of Staff Salaries

In examining the Council's payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the Employee Rights Act 1998 and the requirements of HMRC legislation as regards the deduction and payment over of income tax and NI contributions. We note that the Council approved implementation of the national pay award applying from 1st April 2020 with back-dated arrears paid in October.

To meet the above objective, we have: -

- Checked and agreed detail of salaries paid to the five staff members in September and October 2020 by reference to the approved annual salary rates;
- Ensured the accurate payment of arrears in October 2020 arising from application of the national pay award effective from 1st April 2020;
- Ensured that tax and NI deductions / contributions have been made applying the appropriate tax code and NI Table to the test months' salaries; and
- Ensured that the appropriate employee and employer contributions to the pension scheme have been determined for payment over to the Pension Fund Administrators.

Conclusions

We are pleased to record that no issues have been identified in this area warranting formal comment or recommendation.

Asset Registers

The Practitioner's Guide requires all Councils to maintain a register of its stock of assets. We are again pleased to note the existence of an appropriate register in spreadsheet format which has been updated to reflect the deletion of CCTV equipment, which the Clerk has now established was not owned by the Council. The resultant revised total value of £232,751 is appropriately recorded in the year's AGAR.

Conclusions

No issues arise in this area warranting formal comment or recommendation.

Investments and Loans

We aim in this area of our review process to ensure that the Council is taking appropriate action to ensure interest earning capabilities are maximised whilst safeguarding the Council's resources. As indicated earlier in this report, we have previously noted the transfer of further surplus funds to an account with United Trust Bank and have, as part of our previously referenced verification of account transactions, also examined any such transactions on these accounts for the year.

We are also pleased to note the Council's formal re-adoption of its existing Investment Strategy.

No loans are in existence either payable by or to the Council.

Conclusions

No issues arise from our work in this review area this year.

Statement of Accounts & AGAR

We are required as part of the IA reporting process to provide assurance that the financial detail reported in Section 2 of the AGAR corresponds to the underlying financial and other records of the Council and that appropriate arrangements exist for the identification and reporting of any year-end debtors and creditors due to or payable by the Council.

The Scribe accounting software works on a Receipts and Payments basis and consequently requires year-end adjustments to be entered in respect of debtors and creditors: we are again pleased to record that an appropriate approach has again been taken to their identification and have reviewed detail of those as at 31st March 2021 and consider them appropriate. Prior year debtor and creditor balances have similarly been adjusted in identifying the Income and Expenditure values to be recorded in the year's AGAR, detail of which we have duly verified to the Scribe software year-end output.

Conclusions

No issues arise in this area warranting formal comment or recommendation and we have duly signed-off the Internal Audit Certificate in the year's AGAR assigning positive assurances in each relevant area.

Rec. No	Recommendation	Response
Review of Accounting Arrangements and Bank Reconciliations		
R1	Bank reconciliations, together with the Scribe generated schedules of uncashed receipts and payments supporting detail on the reconciliation, should be completed at each month-end and be verified and signed-off by a nominated councillor.	<i>Noted and will be re-implemented following relaxation of the Covid lockdown legislation.</i>
R2	The situation regarding the long-standing uncleared cheques should be established with those no longer required or to be presented at bank, being written back in the Scribe accounts as negative payments.	<i>These have been resolved appropriately.</i>
R3	Whilst we appreciate the reduced likelihood of further long-standing unpaid cheques occurring due to the move to internet banking, appropriate arrangements should be put in place for any cheques drawn remaining uncashed at bank for three or more months to be followed up with the payee to establish whether they received the cheque and intend to bank it.	<i>Noted for future action as and when the situation arises, which will be limited due to the move to online payments.</i>
Petty Cash Account		
R4	Consideration should be given to closing the petty cash account, banking the residual cash holding, together with the additional cash holding, the originating source of which remains unknown.	<i>The clerk will be paying the residual balance into the bank account in 2021-22.</i>

Motion requiring Written Notice to the Proper Officer – Standing Order 9

Meeting the motion is intended to be considered at (including date):	Full Council (or as advised by Clerk)
Title of Motion:	Parking fines imposed by Devon County Council on Bank Holiday Mondays
Proposed by:	Paul Vincent
Seconded by: (if applicable)	
Proposed Resolution:	<p>that the Town Council condemns the practice by Devon County Council of applying fixed penalty notices to vehicles parked at limited parking zones on Bank Holiday Mondays;</p> <p>that the Town Council considers this practice as exploitative of residents and visitors staying in the town;</p> <p>that the Town Council believes there is no requirement for this practice for the purposes of traffic management in Crediton;</p> <p>that the income raised in fines comes from those often less well-off (without off-street parking or garaging) who have few options to park elsewhere in the town when not at work;</p> <p>that the Town Council believes that residents and visitors should be able to enjoy the amenities of Crediton, restricted parking zones, just as on a Sunday (and notes that this was always the practice of the Traffic Warden service, run by Devon & Cornwall Police, prior to D.CC. taking on the service and re-naming it Civil Enforcement;</p> <p><u>Alignment of time periods set at restricted parking zones in Crediton and Okehampton</u></p> <p>that the Town Council further requests that the time period (8am - 6pm) applied to limited parking zones in Crediton is aligned to that in Okehampton (9am - 6pm).</p> <p>Unless there is a clear reason why the two towns should be treated differently, the Town Council believes that this differentiation is discriminatory against Crediton, the earlier start time being set to enable officers (coming</p>



	from County Hall, Exeter, to make 'early pickings' in Crediton before proceeding to towns further afield.
Background: (provided by the proposer)	See my letter to Crediton Courier, May 2019 and re-printed in May 2021.
Financial implication(s): (provided by the proposer)	Considerable savings for residents and visitors unfairly discriminated against
Legal implication(s):	
Proposers signature:	Paul Vincent
Seconders signature: (if applicable)	
Date of submission to the Proper Officer ^[1] :	18th May 2021

Officer comments:

Background:	
Financial implication(s):	

^[1] The mover of a motion must have given written notice of its wording to the Proper Officer at least 7 clear days before the meeting – clear days do not include the day of the notice or the day of the meeting. Standing Order 9b.