Final

Ilfracombe Town Council – Year End AGAR Submission – 2025/26

ITC 26037 – 22.9.26

8/6/26 Full Council
item 10.2

Chair

Proper officer

D Donovan

C. Coomb, RFO

Index

Ilfracombe Town Council – Year end AGAR Submission - Draft

(Page numbers in top Right Corner in Blue)

Annual Governance and Accountability Return 2025/26 Form 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 £15 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 Form 3 of the Annual Governance and Accountability Return 2025/26

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 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 2026.**
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 2026** 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 2026
   - 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 2025/26

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 Return **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 2026 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 2025/26** approved and signed, page 4
- **Section 2 - Accounting Statements 2025/26** approved and signed, page 5

Not later than 30 September 2026 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 Form 3 of the Annual Governance and Accountability Return (AGAR) 2025/26

- 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. Any amendments **must** be approved by the authority and properly initialled.
- 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 2026
- The Annual Governance Statement (Section 1) **must** be approved before the Accounting Statements (Section 2) and evidenced by the agenda or minute references, even where approved on the same day.
- 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 which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, 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.
- Additional costs may be incurred if additional audit work is required.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2025) equals the balance brought forward in the current year (Box 1 of 2026).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 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 2026**

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 Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?	✔	
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?	✔	
	Has an explanation of significant variations been published where required?	✔	
	Has the bank reconciliation as at **31 March 2026** 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 2025/26

Ilfracombe Town Council

https://ilfracombetowncouncil.gov.uk/your-council/council-finances/

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

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

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

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

Date(s) internal audit undertaken: 25/11/2026 19/05/2026

Name of person who carried out the internal audit: Paul Wright - APB Accounting

Signature of person who carried out the internal audit: [signature]

Date: 04/06/2026.

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

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

APB ACCOUNTANTS LTD

1/5 MARKET SQUARE ILFRACOMBE DEVON EX34 9AU
Telephone, 01271 864826
EMAIL admin@accountantsilfracombe.co.uk
Web address: www.accountantsilfracombe.co.uk

Ilfracombe Town Council
C/o C Coombs – Responsible Officer
The Ilfracombe Centre
44 High Street
Ilfracombe
EX34 8AL

5th June 2026
Our ref: PDW/1627

Dear Carole,

RE: Internal Audit

We have now completed our internal audit work for the year ended 31st March 2026 as set out in the Annual Governance and Accountability Return for 2025/26. We enclose a signed copy of the Internal Audit section of the report for submitting together with the remainder of the AGAR.

This year the internal audit process has been carried out over two visits to the council premises (11th November & 29th April), communications with the RFO and electronic data (Sage online & Council website) provided to us. We have carried out checks and procedures in line with the guidance and checklist set out by the external auditor and with the assistance of the RFO, who has provided us with all financial and other information requested.

We have also reviewed the councils end of year financial statements as recorded within the AGAR. Following our review of supporting documents, working papers, schedules, and reconciliations, we can confirm that these match to the underlying bookkeeping records and are prepared on the correct accounting basis.

We hold on record the full audit file of our visits, written up documentation, audit trails and supporting documents should these be called upon by the external auditors.

We would again like to thank Carole for her assistance this year in supplying all information and explanations and accommodating us during our site visits.

Should you require any additional assistance from us, or you would like to discuss the internal audit process in further detail, then please get in touch.

Yours sincerely,

For APB Accountants Ltd.

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

Ilfracombe Town Council

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

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

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

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

08/06/2026

and recorded as minute reference:

10.2/10.1

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

Chair

Clerk

https://ilfracombetowncouncil.gov.uk/your-council/council-finances/

Section 2 – Accounting Statements 2025/26 for

Ilfracombe Town Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	*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.*
1. Balances brought forward	439,863	523,196	*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	433,406	529,056	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	584,062	1,588,574	*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	594,740	600,912	*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	51,029	51,029	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	288,366	1,271,177	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	523,196	717,709	*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	519,577	733,555	*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	13,364,556	17,145,490	*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	924,926	1,916,066	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

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

Amended on 28/7/26. C. Coombs. RFO [signature] (MAYOR)

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

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

C. Coombs.

Date 26/05/2026

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

08/06/2026

as recorded in minute reference:

10.1 and 10.2

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

[signature]

Section 3 – External Auditor's Report and Certificate 2025/26

In respect of **Ilfracombe Town Council - DV0199**

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 2026; 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 2025/26

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR 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.

Please see below

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

We are unable to complete our review work on the AGAR and supporting documentation as a result of correspondence received in relation to 2025/26 and/or prior years. Once we have finalised our review and completed any additional work arising from that correspondence, a final report will be provided with the certificate of completion detailing any qualifications and 'other' matters.

Our fee note for the limited assurance review will be issued when we certify completion.

3 External auditor certificate 2025/26

We 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 2026.

We do not certify completion because:

We have not been able to complete our review work in time to enable to smaller authority to publish the required documentation in line with statutory requirements.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature PKF Littlejohn LLP

Date 18 September 2026

Ilfracombe Town Council
BY EMAIL

DDI:
+44 (0)20 7516 2200
Email:
sba@pkf-l.com
Date:
18 September 2026
Our Ref:
DV0199
SAAA Ref:
SB04636

Ilfracombe Town Council
Annual limited assurance review for the year ended 31 March 2026

Dear Mrs Coombs (RFO)

We have commenced our review of the Annual Governance & Accountability Return (AGAR) for Ilfracombe Town Council for the year ended 31 March 2026 but cannot formally complete it. Please refer to our 'interim' external auditor report (Section 3 of the AGAR Form 3) which sets out the reasons we have not been able to complete the review. The 'interim' report is included for your attention as another attachment to the email containing this letter along with a copy of Sections 1 and 2 of the AGAR. The smaller authority must consider the report and decide what, if any, action is required.

The Accounts and Audit Regulations 2015 (SI 2015/234) set out what you must do at the conclusion of the review. In advance of the formal conclusion, we have provided the attached documents. The authority should use this 'interim' external auditor report and:

- Prepare a "Notice of audit" which details the rights of inspection, in line with the statutory requirements. We attach a pro forma notice you may use for this purpose (a Word version is available on request). It also states that the audit has not yet been completed.
- Publish the "Notice" along with the uncertified AGAR (Sections 1, 2 & 3) before 30 September, which must include publication on the smaller authority's website. (Please note that when the statute and regulations were amended in 2014 and 2015, they did not include a requirement for the length of time for which that the "Notice" must be published. The previous statute required 14 days; but it is now up to the authority to make this decision).
- Keep copies of the AGAR available for purchase by any person on payment of a reasonable sum.
- Ensure that Sections 1, 2 and 3 of the published AGAR remain available for public access for a period of not less than 5 years from the date of publication.

PKF Littlejohn LLP
30 Churchill Place
London
E14 5RE

T: +44 (0)20 7516 2200
www.pkf-l.com

Fee

Our fee note for the limited assurance review will be issued when we certify completion. The standard review fee is in accordance with the fee scales set by Smaller Authorities' Audit Appointments Ltd.

Please note further charges may arise in addition to the standard fee if either:

- we have had to issue chaser letters and/or exercise our statutory powers due to a failure to provide an AGAR; or
- it was necessary for us to undertake additional work, for example due to challenge correspondence received.

Timetable for 2026/27

Next year we plan to set a submission deadline for the return of the completed AGAR Part 3 and associated documents (or Certificate of Exemption) of Thursday 1 July 2027. It is anticipated that the instructions will be sent out during March 2027, subject to arrangements for the 2026/27 AGARs and Certificates of Exemption being finalised by Smaller Authorities' Audit Appointments Limited (SAAA). Our instructions will cover any changes about which smaller authorities need to be aware.

- The smaller authority must inform the electorate of a single period of 30 working days during which public rights may be exercised. The period must be **exactly** 30 working days, please do not set public rights dates that cover a longer period. This information **must be published at least the day before** the inspection period commences;
- The inspection period **must** include the first 10 working days of July 2027, i.e. 1 to 14 July inclusive. In practice this means that public rights may be exercised:
    - at the earliest, between Thursday 3 June and Wednesday 14 July 2027; and
    - at the latest, between Thursday 1 July and Wednesday 11 August 2027.

As in previous years, in order to assist you in this process we plan to include a pro forma template notice with a suggested inspection period on our website. On submitting your AGAR and associated documentation, as was the case for this year, we will need you to either confirm that the suggested dates have been adopted or inform us of the alternative dates selected.

Yours sincerely

PKF Littlejohn LLP

PKF Littlejohn LLP

Ilfracombe Town Council

Notice of the audit and right to inspect the Annual Governance & Accountability Return

Annual Governance & Accountability Return for the year ended 31 March 2026

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Section 16 of the Accounts and Audit Regulations 2015 (SI 2015/234)

	Notes
1. The audit of accounts for **Ilfracombe Town Council** for the year ended 31 March 2026 has been carried out but cannot be completed for the reasons stated in the external auditor report. The accounts have been published.	This notice and Sections 1, 2 & 3 of the AGAR must be published by 30 September. **This must include publication on the smaller authority's website.** The smaller authority must decide how long to publish the Notice for; the AGAR and external auditor report must be publicly available for 5 years.
2. The Annual Governance & Accountability Return is available for inspection and copying by any local government elector of the area of **Ilfracombe Town Council** on application to:	
(a) Carole Coombs - Responsible Finance Officer Ilfracombe Town Council The Ilfracombe Centre 44 High Street Ilfracombe EX34 9QB	(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR
(b) Tuesday - Friday 9am - 1pm & 2pm - 5pm	(b) Insert the hours during which inspection rights may be exercised
3. Copies will be provided to any local government elector of the area on payment of £10 (c) for each copy of the Annual Governance & Accountability Return.	(c) Insert a reasonable sum for copying costs
Announcement made by: (d) Laura Donovan - Town Clerk	(d) Insert the name and position of person placing the notice
Date of announcement: (e) 22.9.26	(e) Insert the date of placing of the notice

Ilfracombe Town Council

CONFIRMATION OF THE DATES OF THE PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

This form is only for use by smaller authorities subject to a review and should not be published on your website

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

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

On behalf of the smaller authority, I confirm that the dates set for the period for the exercise of public rights are as follows:

Commencing on: Wednesday 10th June 2026

and ending on: **Tuesday 21st July 2026**

(Please enter the dates set by the smaller authority as appropriate which must be 30 working days (i.e. Monday – Friday only, and not Bank Holidays) inclusive and must include the first 10 working days of July 2026 (i.e. Wednesday 1 July – Tuesday 14 July). The period should not commence before the approval of the AGAR.

Signed:

Role: Responsible Finance Officer

Bank reconciliation

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree t headed "Year ending 31 March 2026" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered as negative fig

Name of smaller authority: Ilfracombe Town Council

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

Financial year ending 31 March 2026

Prepared by (Name and Role): Carole Coombs - Responsible Finance Officer

Date:06/04/2026

			£	£
Balance per bank statements as at 31/3/2026:				
	1200	Business Account	£180,061.69	
	1220	Commercial Call Account	£27,051.92	
	1300	CCLA - Working Reserves	£225,000.00	
	1310	CCLA - Specified Reserves	£301,191.31	
	1330	Stripe - Podpoint	£0.00	
	1270	Lloyds Cardnet	£55.02	
				£733,359.94
Petty cash float (if applicable)		ReceptionPetty Cash	£4.12	
		Office Petty Cash	£0.83	
				£4.95
Less: any unpresented cheques as at 31/3/2026 **(enter these as negative numbers)**				
Unpresented Cheques			£0.00	
				£0.00
Add: any un-banked cash as at 31/3/2026				
	1320	Reception Cashier Safe	£190.00	
				£190.00
Net balances as at 31/3/2026 (Box 8)				**£733,554.89**

01 April 2026

LLOYDS

Ilfracombe Town Council
The Ilfracombe Centre
44 High Street
Ilfracombe
United Kingdom
EX34 9QB

Your Account

Sort Code 30-94-52
Account Number 00116559

BUSINESS ACCOUNT

01 March 2026 to 31 March 2026

Money In	£43,835.25	**Balance on 01 March 2026**	£270,797.00
Money Out	£134,570.56	**Balance on 31 March 2026**	£180,061.69

[redacted]

(Continued on next page)

LLOYDS BANK

Mrs C. Coombs
Last logged on 31 March 26 at 10:51 AM

Log off

COMMERCIAL INSTANT ACCESS ACCOUNT 30-94-52 07111498
Show IBAN/BIC
ILFRACOMBE TOWN COUNCIL

£ 27,051.92 Balance

0.50 % gross Interest rate

£27,051.92 Available funds:

Statement

Search your statement

DATE	DESCRIPTION	TYPE	IN (£)	OUT (£)	BALANCE (£)
09 Mar 26	INTEREST (GROSS)		10.37		27,051.92

[redacted]

CCLA

GOOD INVESTMENT

Statement of Account

Mrs Carole Coombs
The Ilfracombe Centre
44 High Street
Ilfracombe
EX34 9QB

5 April 2026

Account name: **Ilfracombe Town Council - Working Reserves**
Account number: **PS1006706-001**
Statement period: **28/02/2026 to 31/03/2026**

Account summary

Total valuation as at 31 March 2026	**£225,000.00**
Total valuation as at last statement at 28 February 2026	**£225,000.00**

Holdings as at 31 March 2026

Fund name	Unit/share holdings	Price per unit/share	Value
Public Sector Deposit Fund SC4 - Public Sector GB00B3LDFH01	225,000.0000	£1.00	£225,000.00

Total value
£225,000.00

The average Fund yield for this period was 3.74% p.a.

Income for the period is as follows:

Month	Date paid	Fund name	Method	Amount (£)	Destination
Mar 2026	02/04/2026	Public Sector Deposit Fund SC4 - Public Sector	Transfer	£715.43	PS1006703-001

CCLA
GOOD INVESTMENT

Statement of Account

Mrs Carole Coombs
The Ilfracombe Centre
44 High Street
Ilfracombe
EX34 9QB

5 April 2026

Account name: **Ilfracombe Town Council - Specified Reserves**
Account number: **PS1006703-001**
Statement period: **28/02/2026 to 31/03/2026**

Account summary

Total valuation as at 31 March 2026	**£301,191.31**
Total valuation as at last statement at 28 February 2026	**£299,676.77**

Holdings as at 31 March 2026

Fund name	Unit/share holdings	Price per unit/share	Value
Public Sector Deposit Fund SC4 - Public Sector GB00B3LDFH01	301,191.3100	£1.00	£301,191.31

Total value
£301,191.31

Transactions for the period from 28 February 2026 to 31 March 2026

Public Sector Deposit Fund SC4 - Public Sector

Transaction date	Transaction type	Unit/shares	Price per unit/share	Amount (GBP)
03/03/2026	Income Reinvestment	864.9000	£1.0000	£864.90
03/03/2026	Income reinvested from PS1006706-001	649.6400	£1.0000	£649.64

Lloyds Cardnet Transactions from Online Dashboard

Authorizat	Channel	[redacted]	Status	Amount	Currency	fees
04/03/26 1	POS	[redacted]	Approved	£408.00	GBP	£7.14
06/03/26 1:	POS	[redacted]	Approved	£408.00	GBP	£7.14
13/03/26 1	POS	[redacted]	Approved	£200.00	GBP	£3.50
		[redacted]			Declined	
18/03/26 1	POS	[redacted]	Approved	£56.00	GBP	£0.98
24/03/26 1	POS	[redacted]	Approved	£130.80	GBP	
24/03/26 1	POS	[redacted]	Approved	£112.00	GBP	£4.25
25/03/26 1	POS	[redacted]	Approved	£400.00	GBP	£7.00
27/03/26 1	POS	[redacted]	Approved	£56.00	GBP	£0.98
				£400.86		
		bank charges				£30.99
			totals	£2,171.66		
		bank transfers		£2,085.65		
		March balance		£55.02		

ge activity statement

acombe Town Council - Ropery Car Park

Month:
February 2026

Document reference:
ITCITCRCP022026

Group:
Ilfracombe Town Council

Billing address:
The Ilfracombe Centre, 44 High Street, ILFRACOMBE, Devon, EX34 8AL

ite and Address:
Ilfracombe Town Council - Ropery Car Park, Ropery Road, Ilfracombe, EX34 9EF, GB

Owed to you

Your revenue

Gross revenue	Amount payable excluding VAT	VAT at 20%
£824.64	£687.20	£137.44

This is a self billed VAT invoice. The VAT shown is your output Tax due to HMRC.

Revenue will be automatically transferred to your Stripe connected account on the 22nd of the month. The account balance will then be paid into your bank account according to your payout schedule.

Carole Coombs

From: Stripe <notifications@stripe.com>
Sent: 25 March 2026 08:18
To: Carole Coombs
Subject: Your £824.64 payout for Ilfracombe Town Council is on the way

CAUTION: This email originated from outside North Devon Council. Do not click links or open attachments unless you recognise the sender and know the content is safe.

£824.64 is on the way

Amount: £824.64

Estimated arrival: March 25, 2026, by end of day

To: LLOYDS BANK PLC ••••6559

Payout ID: po_1TEflhFfFUTnqxmmBx8kKKWU

Track payout

Don't see your payout on the arrival date?
Banks can take up to 5 business days after the expected post date to process payouts. Wait until 5 business days have passed and then contact your bank with the payout information, including the **payout trace ID.**
If your bank still can't find the payout, ask them for a written statement confirming that the funds haven't been received. Then, **contact Stripe Support** with this statement from your bank.

Ilfracombe Town Council
The Ilfracombe Centre, 44 High Street, ILFRACOMBE, Devon, EX34 8AL, United Kingdom

Telephone: 01271855300
Email: itc@northdevon.gov.uk

Website: https://www.ilfracombetowncouncil.gov.uk/

VAT Number GB 174579075

Bank Account	Reception Cashier Safe (1320)	**Statement Date**	01/04/2026
Reference	March 26	**Reconciled By**	Carole Coombs

Date	Reference	Name	Category	Corrected Transaction	Paid	Received
02/03/2026	[redacted]		Transfer: Business Account		288.00	0.00
04/03/2026			Customer Receipt		0.00	54.00
06/03/2026			Customer Receipt		0.00	54.00
11/03/2026			Customer Receipt		0.00	54.00
16/03/2026			Transfer: Business Account		162.00	0.00
20/03/2026			Customer Receipt		0.00	54.00
23/03/2026			Transfer: Business Account		54.00	0.00
25/03/2026			Customer Receipt		0.00	50.00
25/03/2026			Transfer: Business Account		50.00	0.00
26/03/2026			Customer Receipt		0.00	216.00
26/03/2026			Transfer: Business Account		216.00	0.00
31/03/2026			Customer Receipt		0.00	180.00

Total Received	662.00
Total Paid	770.00
Starting Balance	298.00
Statement End Balance	190.00
Reconciled Balance	190.00

Account Name*

ITC Petty Cash

Account Type*

Cash In Hand

Default Transaction Method

Cash

Ledger Account

1210

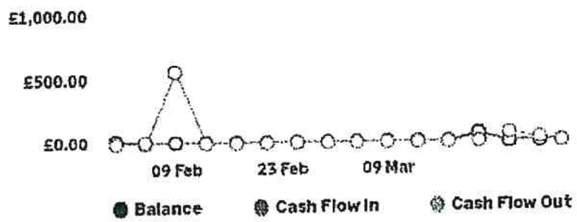
Account Status

Active

Balance (GBP) £0.83

Opening Balance

Today's Balance (GBP) £0.83



Save Cancel

Activity Address & Contacts

From 01/03/2026 To 30/04/2026 More Search

0 of 5 selected

Date	Reference	Name	Type	Received	Paid	Recurrence	Actions
26/03/2026	[redacted]		Deposit: Business Account	0.00	30.00		View
26/03/2026			Customer Receipt	30.00	0.00		View
25/03/2026			Deposit: Business Account	0.00	57.70		View
24/03/2026			Supplier Payment	0.00	9.25		View
20/03/2026			Customer Receipt	57.70	0.00		View

Account Name*

ITC Reception Petty Cash

Account Type*

Cash In Hand

Default Transaction Method

Cash

Ledger Account

1240

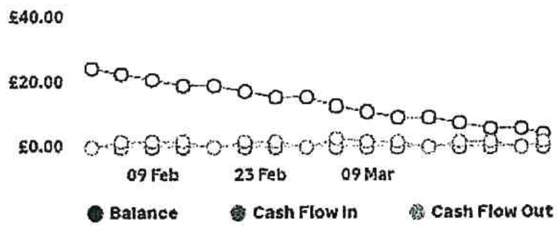
Account Status

✓ Active

Balance (GBP) **£4.12**

Opening Balance

Today's Balance (GBP) £4.12



Save Cancel

Activity **Address & Contacts**

0 of 7 selected

From 01/03/2026 To 30/04/2026 More ▾ Search

Date	Reference	Name	Type	Received	Paid	Recurrence	Actions
31/03/2026		[redacted]	Supplier Payment	0.00	1.79		View
23/03/2026			Supplier Payment	0.00	1.79		View
18/03/2026			Supplier Payment	0.00	1.65		View
11/03/2026			Supplier Payment	0.00	1.75		View
06/03/2026			Supplier Payment	0.00	1.79		View
05/03/2026			Supplier Payment	0.00	0.95		View
02/03/2026			Supplier Payment	0.00	1.79		View

OFFICIAL

United Kingdom
Debt Management
Office

T 020 7862 6610
E pwlb@dmo.gov.uk
www.dmo.gov.uk

PWLB lending facility

Loan Reference Number	Outstanding Principal Balance (£)	Principal Due (£)	Interest Due (and Late Interest Charges) (£)	Total Due (£)	Interest Rate (%)

ILFRACOMBE TOWN COUNCIL (DEVON)

17/04/2026

LOAN REPAYMENT DUE - REPAYMENT DATE 15/05/2026

Loan Reference Number	Outstanding Principal Balance (£)	Principal Due (£)	Interest Due (and Late Interest Charges) (£)	Total Due (£)	Interest Rate (%)
PW502669	916,066.30	4,582.23	20,932.11	25,514.34	4.570
TOTAL:	**916,066.30**	**4,582.23**	**20,932.11**	**25,514.34**	

Your authority has elected to pay loan repayments by direct debit and therefore the sum of £25,514.34 will be debited from your nominated account on 15/05/2026 quoting reference ILFRACOMBE.
You need take no further action.
If you have any queries, please do not hesitate to contact the UK Debt Management Office.

Explanation of variances – pro forma

Name of smaller aut| **Ilfracombe Town Council**

County area (local c| Devon County Council

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- variances of £100,000 or more require explanation regardless of the % variation year on year;
- **New from 2025/26 onwards**: variances of £500,000 or more in Box 3 require explanation regardless of the % variation year on year for smaller authorities with income and/or expenditure exceeding £6,500,000

	2024/25 £	2025/26 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	439,863	523,196				Explanation of % variance from PY opening balance not required - Balance brought forward does not	
2 Precept or Rates and Levies	433,406	529,056	95,650	22.07%	YES		This was increased due to pending maintenance and repairs for a number of Assets. There was also an increase in salary projected. General increases in cost of living were also taken into account.
3 Total Other Receipts	584,062	1,588,574	1,004,512	171.99%	YES		New Loan taken out with Merseyside Fire Service for purchase of High Street Car Park for £1,000,000. this is due for repayment in June 2026.
4 Staff Costs	594,740	600,912	6,172	1.04%	NO		
5 Loan Interest/Capital Repayment	51,029	51,029	0	0.00%	NO		PWLB Loan Only
6 All Other Payments	288,366	1,271,177	982,811	340.82%	YES		This includes the loan payment out for the purchase of the High Street Car Park for £977,295.46 to Berensens Solicitors without this the variance would be 10% so further explanation not required. The Remaining amount less legal costs has been put into specified reserves
7 Balances Carried Forward	523,196	717,709				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	519,577	733,555				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investment	13,364,556	17,145,490	3,780,934	28.29%	YES		The 3 yearly review by Quantity surveyors conducted in January 2026 and the annual insurance review in February 2026 significantly increased the cost of assets. There was also the acquisition of the High Street Car Park. A breakdown of the changes is on Asset changes sheet
10 Total Borrowings	924,926	1,916,066	991,140	107.16%	YES		Borrowing increased solely on the purchase of the High Street Car Park

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

Asset Changes

ASSETS	2022/23	2023/24	2024/25	Current year changes		2025/26	
Fixed Assets			total	additions/appriciations	deductions / depriciation	total	Comments
0010 - The Ilfracombe Centre	£430,020.00	£5,510,000.00	£5,063,562.00	£989,438.00		£6,053,000.00	Charter Surveyor Review Jan 26
0011 - Ropery Road Site	£750,000.00	£750,000.00	£750,000.00			£750,000.00	Land valuation remains at cost on purchase
0012 - The Lantern Centre	£50,000.00	£7,210,000.00	£6,620,041.73	£1,389,958.27		£8,010,000.00	Charter Surveyor Review Jan 26
0020 - TMO - Truck	£0.00	£5,000.00	£10,000.00	£2,000.00	£1,800.00	£10,200.00	adjusted new van bought February 25 (12000) - Depriciation 15% per year - Go Compare
0022 - Dotto and container	£0.00	£126,000.00	£135,808.93	£6,790.45		£142,599.38	Insurance review Feb 26
0030 - All Insurance items - Specified electronic equipment	£16,748.55	£9,025.00	£40,526.51	£2,026.34		£42,552.85	Insurance review Feb 26
0031 - All Insurance Items List C &D - Computer , Electronic and Greenclose equipment (not Groundswork equipment)	£21,414.79	£11,550.00	£77,714.33	£3,885.73		£81,600.06	Insurance review Feb 26
0032 - Ropery Road Assets	£10,445.00	£19,034.00	£19,986.23	£999.32		£20,985.55	Insurance review Feb 26
0040 - Fixtures and fittings - Insurance List A - Furniture, fixtures and Fittings	£46,469.00	£9,457.00	£97,077.68	£4,853.90		£101,931.58	Insurance review Feb 26
0041 - Fixtures and fittings - Insurance List B - other contents (inc. consumables)	£3,366.00	£9,983.00	£4,088.91	£204.45		£4,293.36	Insurance review Feb 26
0042 - Regalia and Paintings Insurance List + List G	£50,778.00	£106,488.00	£102,938.48	£5,146.91		£108,085.39	Insurance review Feb 26
0043 - Street Furniture Assets	£32,336.00	£119,709.00	£103,263.64	£5,163.20		£108,426.84	Insurance review Feb 26
0044 - Monuments	£0.00	£35,761.00	£47,518.32	£2,375.92		£49,894.24	Insurance review Feb 26
0045 - Groundswork Equipment	£0.00	£11,677.00	£12,261.35	£613.07		£12,874.42	Insurance review Feb 26
0046 - Toilet buildings lee	£0.00	£212,563.00	£223,191.18			£223,191.18	Last Reviewed Feb 25
0050 - Toilet Van	£0.00	£0.00	£11,000.00	£685.00	£3,242.59	£8,442.41	Adjusted New Van bought February 2024 - - Depriciation 15% per year - Go Compare
0051 - Hele Bay Toilet		£0.00	£45,586.80	£204,826.40		£250,413.20	New Toilet taken on in February 25
0052 - Brimlands Toilet				£167,000.00		£167,000.00	New Toilet taken on in July 2025/Charter Surveyor Review Jan 26
0053 - High Street Car Park				£1,000,000.00		£1,000,000.00	Bought in August 2025
Total Fixed Assets	**£1,411,577.34**	**£14,146,247.00**	**£13,364,566.09**	**£3,785,966.96**	**£5,042.59**	**£17,145,490.46**	

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:	Ilfracombe Town Council
County area (local councils and parish meetings only):	Devon County Council

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 differnece between them is equal to the difference between Boxes 7 and 8.

		£	£	
Box 7: Balances carried forward			**717,708.88**	
Deduct:	Debtors **(enter these as negative numbers)**			
	See Attached List	(1,023.54)		
		(1,023.54)		
Deduct:	Payments made in advance (prepayments) **(enter these as negative numbers)**			
	Lloyds charge card due May	(847.79)		
	Lloyds Charge card due June	(89.26)		
	Adjustment for HMRC refund not paid Feb 2025	(1.56)		
		(938.61)		
Total deductions			- 1,962.15	
Add:	Creditors (must not include community infrastructure levy (CIL) receipts)			
	see attached list	17148.51		
	vat due (HMRC)	517.44		
		17,665.95		
Add:	Receipts in advance (must not include deferred grants/loans received)			
	Year end adjustment for 2024/2025 for trade card entered after year end	141.72		
		141.72		
Total additions			17,807.67	Difference
Box 8: Total cash and short term investments			**733,554.40**	**0.49**

Creditors - End 25/26

Supplier	Credit limit	O/S Amt	< 30 days	< 60 days	< 90 days	< 120 days	Older
BWS Ltd.		£42.84	£42.84	£0.00	£0.00	£0.00	£0.00
CFC Ltd.		£210.00	£210.00	£0.00	£0.00	£0.00	£0.00
CL		£26.81	£26.81	£0.00	£0.00	£0.00	£0.00
CC		£105.01	£105.01	£0.00	£0.00	£0.00	£0.00
IPSG Ltd.		£170.64	£170.64	£0.00	£0.00	£0.00	£0.00
JJJISS		£48.61	£48.61	£0.00	£0.00	£0.00	£0.00
NDC		£337.60	£337.60	£0.00	£0.00	£0.00	£0.00
O2		£40.61	£40.61	£0.00	£0.00	£0.00	£0.00
CP&S		£43.94	£43.94	£0.00	£0.00	£0.00	£0.00
RGL-PN		£244.21	£244.21	£0.00	£0.00	£0.00	£0.00
SWW		£142.38	£0.00	£142.38	£0.00	£0.00	£0.00
ZI PLC		£15,735.86	£15,735.86	£0.00	£0.00	£0.00	£0.00
	TOTAL	**£17,148.51**	**£17,006.13**	**£142.38**	**£0.00**	**£0.00**	**£0.00**

Debtors - end year 25/26

Customer	Credit limit	O/S Amt	< 30 days	< 60 days	< 90 days	< 120 days	Older
AHCS		£88.33	£88.33	£0.00	£0.00	£0.00	£0.00
CD		£112.50	£0.00	£0.00	£112.50	£0.00	£0.00
CDU		£33.75	£33.75	£0.00	£0.00	£0.00	£0.00
CS		£48.00	£48.00	£0.00	£0.00	£0.00	£0.00
ES		£325.96	£325.96	£0.00	£0.00	£0.00	£0.00
GC		£45.00	£45.00	£0.00	£0.00	£0.00	£0.00
JK		£75.00	£75.00	£0.00	£0.00	£0.00	£0.00
MAKO		£225.00	£0.00	£0.00	£0.00	£0.00	£225.00
RDUHC		£70.00	£70.00	£0.00	£0.00	£0.00	£0.00
	TOTAL	**£1,023.54**	**£686.04**	**£0.00**	**£112.50**	**£0.00**	**£225.00**

Contact details

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

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

Please complete this form and send it back to us with the AGAR or exemption certificate

	Clerk/RFO (Main contact)	Chair
Name	Laura Dononvan (Proper Officer) Carole Coombs (RFO)	Cllr Mark Fay (Mayor)
Address	Ilfracombe Town Council 44 High Street Ilfracombe EX34 9QB	Ilfracombe Town Council 44 High Street Ilfracombe EX34 9QB
Daytime telephone number	01271 855300 - Main Reception 01271 855311 - Laura Donovan 01271 855 303 - Carole Coombs	01271 855300
Mobile telephone number		
Email address	clerk@ilfracombetowncouncil.gov.uk carole.coombs@northdevon.gov.uk	mark.fay@ilfracombetowncouncil.gov.uk

Evidence to confirm General Power of Competence

Councillors for Ilfracombe Town Council – 2025-26 This is from:
Parish councils contact details | North Devon Council on the 1st April 2026

Ilfracombe Town Council

- Neil Cunningham Basil (Address not supplied)
- Pat Coates (Address not supplied)
- George Coulter (Address not supplied)
- Councillor Paul Crabb - [redacted]
- Toby Ebert (Address not supplied)
- Teresa Elliott (Address not supplied)
- Mark Gerrard Fay (Address not supplied)
- Bert Gear (Address not supplied)
- Trevor Alexander Huggins (Address not supplied)
- John Irwin (Address not supplied)
- Marc Peter Robert Newland (Address not supplied)
- Harrison Perrin (Address not supplied)
- Councillor Jonathan Quinn - [redacted]
- Greg Schofield (Address not supplied)
- Nathan Harry Townsend (Address not supplied)
- Councillor Daniel Turton - [redacted]
- David Joe Williams (Address not supplied)
- Councillor June Williams - [redacted]

Clerk

- Laura Donovan, The Ilfracombe Centre, 44 High Street, Ilfracombe, EX34 8AL (**Tel:** 01271 855300; **Email:** itc@northdevon.gov.uk)