

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

Month No: 12

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>100 Staffing</u>							
4000 Clerk	43,570	43,677	107		107	99.8%	
4001 Misc staffing	538	1,000	462		462	53.8%	
4002 Project assistant	2,530	6,884	4,354		4,354	36.8%	
4005 PA to Mayor and Clerk	8,126	8,147	21		21	99.7%	
4006 Staff Training	1,109	1,000	(109)		(109)	110.9%	
4008 Staff travel expenses	137	350	213		213	39.1%	
4010 Groundsman	26,446	26,511	65		65	99.8%	
4011 Groundsman's Overtime	864	1,500	636		636	57.6%	
4012 Msc non salary	105	0	(105)		(105)	0.0%	
4015 Litter Picker	1,897	2,700	803		803	70.3%	
4020 HMRC contributions	7,443	8,400	957		957	88.6%	
4030 TC Pension contributions	15,502	15,205	(297)		(297)	102.0%	
4045 Payroll Administration fee	610	800	190		190	76.3%	
Staffing :- Indirect Expenditure	108,876	116,174	7,298	0	7,298	93.7%	0
Net Expenditure	(108,876)	(116,174)	(7,298)				
<u>110 Administration</u>							
1076 Precept	333,999	333,999	0			100.0%	
1077 Neighbourhood Fund	11,626	0	(11,626)			0.0%	11,626
1080 Bank Interest	154	550	396			28.1%	
1090 Story of Wem	30	0	(30)			0.0%	
Administration :- Income	345,809	334,549	(11,260)			103.4%	11,626
4065 Postage	114	550	436		436	20.7%	
4070 Telephone/ Broadband	1,355	950	(405)		(405)	142.6%	
4075 Stationery	129	500	371		371	25.8%	
4080 Printer/ copier	628	1,000	372		372	62.8%	
4085 Office hire	6,100	8,000	1,900		1,900	76.3%	
4090 Computer	2,232	1,250	(982)		(982)	178.6%	912
4091 Office move	1,347	0	(1,347)		(1,347)	0.0%	1,347
4095 Web site / Communication	190	600	410		410	31.7%	
4100 Contracts/ Subs	1,166	1,250	84		84	93.3%	
4105 Membership	2,096	2,250	154		154	93.1%	
4110 Audit	1,756	1,500	(256)		(256)	117.1%	
4120 Chain of Office	77	150	73		73	51.3%	
4125 Mayors Allowance	1,500	1,500	(0)		(0)	100.0%	
4130 Mayors Hosp. All.	605	750	145		145	80.7%	
4135 Honours Board	110	100	(10)		(10)	110.0%	
4140 Insurance	1,744	2,000	256		256	87.2%	

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4145 Election Costs	200	1,000	800		800	20.0%	
4150 Legal Fees	0	1,000	1,000		1,000	0.0%	
4155 Bank Charges	167	400	233		233	41.8%	
4160 Townsman Certs	92	90	(2)		(2)	102.2%	
4165 Pat Testing	93	60	(33)		(33)	154.2%	
4175 RBS	569	940	371		371	60.5%	
4870 Miscellaneous	533	150	(383)		(383)	355.6%	
4885 Events	421	500	79		79	84.1%	
Administration :- Indirect Expenditure	23,223	26,490	3,267	0	3,267	87.7%	2,259
Net Income over Expenditure	322,587	308,059	(14,528)				
6000 plus Transfer From EMR	2,259						
6001 less Transfer To EMR	11,626						
Movement to/(from) Gen Reserve	313,220						
<u>120 Cllr Expenses</u>							
4050 Training/Conferences	332	1,000	668		668	33.2%	
4055 Travel expenses	0	75	75		75	0.0%	
Cllr Expenses :- Indirect Expenditure	332	1,075	743	0	743	30.9%	0
Net Expenditure	(332)	(1,075)	(743)				
<u>150 Grants/ Town Promotion</u>							
1000 Donations & Grants	8,460	0	(8,460)			0.0%	1,400
1002 Welcome Back Fund	9,285	0	(9,285)			0.0%	
1003 Jubilee Donations	0	0	0			0.0%	800
Grants/ Town Promotion :- Income	17,745	0	(17,745)				2,200
4115 Remembrance Service	147	200	53		53	73.5%	225
4187 Climate Change	0	1,000	1,000		1,000	0.0%	
4188 Christmas Lights	1,149	550	(599)		(599)	208.9%	606
4189 Youth Services	0	6,000	6,000		6,000	0.0%	
4190 Heads Up	8,000	0	(8,000)		(8,000)	0.0%	8,000
4300 Small Grants	4,750	5,000	250		250	95.0%	500
4305 Christmas Festival	3,000	3,000	0		0	100.0%	
4310 Larger Grant Contributions	3,700	3,700	0		0	100.0%	
4315 Town Promotion	210	500	290		290	42.0%	
4316 Welcome Back Fund	9,255	0	(9,255)		(9,255)	0.0%	
4320 Wem Economic Forum	0	1,000	1,000		1,000	0.0%	
4870 Miscellaneous	1,108	0	(1,108)		(1,108)	0.0%	1,000
Grants/ Town Promotion :- Indirect Expenditure	31,319	20,950	(10,369)	0	(10,369)	149.5%	10,331
Net Income over Expenditure	(13,574)	(20,950)	(7,376)				
6000 plus Transfer From EMR	10,331						
6001 less Transfer To EMR	2,200						

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Movement to/(from) Gen Reserve	(5,443)						
<u>200 Recreation</u>							
4400 WSSA contribution	12,500	12,500	0		0	100.0%	
4405 WSSA - Reserve Fund	6,500	6,500	0		0	100.0%	
4410 Repairs & Maintenance	2,590	5,000	2,410		2,410	51.8%	
4420 Inspections	943	600	(343)		(343)	157.2%	
4425 Play equipment	9,523	3,600	(5,923)		(5,923)	264.5%	5,400
4426 Old Toilet Block	596	1,000	404		404	59.6%	
4427 Skate ramps	0	2,000	2,000		2,000	0.0%	
4430 Tree Works	2,878	1,500	(1,378)		(1,378)	191.9%	
4435 Litter bin emptying	814	900	86		86	90.4%	
4870 Miscellaneous	30,000	0	(30,000)		(30,000)	0.0%	30,000
Recreation :- Indirect Expenditure	66,344	33,600	(32,744)	0	(32,744)	197.5%	35,400
Net Expenditure	(66,344)	(33,600)	32,744				
6000 plus Transfer From EMR	35,400						
Movement to/(from) Gen Reserve	(30,944)						
<u>220 Swimming Pool</u>							
4140 Insurance	1,830	4,400	2,570		2,570	41.6%	
4410 Repairs & Maintenance	0	4,000	4,000		4,000	0.0%	
4500 Contribution	55,000	55,000	0		0	100.0%	
4870 Miscellaneous	0	900	900		900	0.0%	
Swimming Pool :- Indirect Expenditure	56,830	64,300	7,470	0	7,470	88.4%	0
Net Expenditure	(56,830)	(64,300)	(7,470)				
<u>300 Public Toilets</u>							
1085 Toilet Income	1,816	1,500	(316)			121.1%	
Public Toilets :- Income	1,816	1,500	(316)			121.1%	0
4410 Repairs & Maintenance	227	1,000	773		773	22.7%	
4600 Toilet Cleaning	9,950	9,700	(250)		(250)	102.6%	
4605 Utilities	1,228	1,300	72		72	94.5%	
4870 Miscellaneous	0	500	500		500	0.0%	
Public Toilets :- Indirect Expenditure	11,405	12,500	1,095	0	1,095	91.2%	0
Net Income over Expenditure	(9,589)	(11,000)	(1,411)				

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	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>310</u> <u>Bus Shelter</u>							
4410 Repairs & Maintenance	0	600	600		600	0.0%	
4655 Cleaning	1,025	800	(225)		(225)	128.1%	
Bus Shelter :- Indirect Expenditure	1,025	1,400	375	0	375	73.2%	0
Net Expenditure	(1,025)	(1,400)	(375)				
<u>320</u> <u>Street lighting</u>							
4410 Repairs & Maintenance	5,241	7,000	1,759		1,759	74.9%	
4700 PWLB Loan	4,051	4,000	(51)		(51)	101.3%	
4705 Energy	6,450	7,000	550		550	92.1%	
4710 Upgrade to Lighting	8,401	8,000	(401)		(401)	105.0%	
Street lighting :- Indirect Expenditure	24,143	26,000	1,857	0	1,857	92.9%	0
Net Expenditure	(24,143)	(26,000)	(1,857)				
<u>330</u> <u>Cemetery</u>							
1305 Interment fees	3,470	3,500	30			99.1%	
1310 Plot purchase	5,600	6,000	400			93.3%	
1315 Memorial fees	3,450	1,750	(1,700)			197.1%	
1316 Gravedigging	2,660	0	(2,660)			0.0%	
Cemetery :- Income	15,180	11,250	(3,930)			134.9%	0
4410 Repairs & Maintenance	602	2,000	1,398		1,398	30.1%	
4435 Litter bin emptying	492	1,000	508		508	49.2%	
4750 Rates	97	90	(7)		(7)	108.1%	
4755 Cont. Whitchurch Rd	2,000	2,000	0		0	100.0%	
4760 Gravedigging	2,035	0	(2,035)		(2,035)	0.0%	
4765 skip hire	350	1,000	650		650	35.0%	
4870 Miscellaneous	247	0	(247)		(247)	0.0%	
Cemetery :- Indirect Expenditure	5,823	6,090	267	0	267	95.6%	0
Net Income over Expenditure	9,357	5,160	(4,197)				
<u>340</u> <u>Allotments</u>							
1400 Allotment Rents	1,740	1,730	(10)			100.6%	
1401 Waiting list	25	50	25			50.0%	
Allotments :- Income	1,765	1,780	15			99.1%	0
4410 Repairs & Maintenance	595	600	5		5	99.2%	
4800 Water by Meter	400	400	0		0	100.0%	
4870 Miscellaneous	57	0	(57)		(57)	0.0%	
Allotments :- Indirect Expenditure	1,052	1,000	(52)	0	(52)	105.2%	0
Net Income over Expenditure	713	780	67				

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<u>350</u> <u>Miscellaneous</u>							
4850 Floral Planters	5,020	5,500	480		480	91.3%	
4855 CCTV Scheme	4,657	5,000	343		343	93.1%	
4860 Wem Town Hall	22,000	22,000	0		0	100.0%	
4880 Service transformation	2,175	7,000	4,825		4,825	31.1%	
Miscellaneous :- Indirect Expenditure	<u>33,852</u>	<u>39,500</u>	<u>5,648</u>	<u>0</u>	<u>5,648</u>	<u>85.7%</u>	<u>0</u>
Net Expenditure	<u>(33,852)</u>	<u>(39,500)</u>	<u>(5,648)</u>				
Grand Totals:- Income	382,315	349,079	(33,236)			109.5%	
Expenditure	364,223	349,079	(15,144)	0	(15,144)	104.3%	
Net Income over Expenditure	<u>18,092</u>	<u>0</u>	<u>(18,092)</u>				
plus Transfer From EMR	47,990						
less Transfer To EMR	13,826						
Movement to/(from) Gen Reserve	<u>52,256</u>						

Wem Town Council 2021/22**Income and Expenditure Account for Year Ended 31st March 2022**

31st March 2021		31st March 2022
	Income Summary	
334,049	Precept	333,999
<u>334,049</u>	Sub Total	<u>333,999</u>
	Operating Income	
30,684	Administration	11,810
3,500	Grants/ Town Promotion	17,745
10,000	Swimming Pool	0
10,931	Public Toilets	1,816
970	Street lighting	0
14,080	Cemetery	15,180
1,698	Allotments	1,765
1,000	Miscellaneous	0
<u>406,911</u>	Total Income	<u>382,315</u>
	Running Costs	
103,123	Staffing	108,876
40,198	Administration	23,223
200	Cllr Expenses	332
12,737	Grants/ Town Promotion	31,319
57,773	Recreation	66,344
105,869	Swimming Pool	56,830
11,658	Public Toilets	11,405
980	Bus Shelter	1,025
25,235	Street lighting	24,143
9,810	Cemetery	5,823
52	Allotments	1,052
31,525	Miscellaneous	33,852
<u>399,159</u>	Total Expenditure	<u>364,223</u>
	General Fund Analysis	
204,048	Opening Balance	235,964
406,911	Plus : Income for Year	382,315
<u>610,959</u>		<u>618,280</u>
399,159	Less : Expenditure for Year	364,223
<u>211,800</u>		<u>254,056</u>
(24,164)	Transfers TO / FROM Reserves	26,467
<u>235,964</u>	Closing Balance	<u>227,589</u>

Balance Sheet as at 31st March 2022

31st March 2021

31st March 2022

31st March 2021		31st March 2022
	Current Assets	
3,165	VAT Control A/c	6,925
1,950	Stock	1,860
75,311	Bulmer Cott Fund	45,317
35,175	Developers Reserve Fund	35,178
27,965	Active Saver	27,968
10	Hosp Account	10
76,483	Unity Bank	116,338
117,224	CCLA	117,224
120,774	Nationwide Business Saving	120,834
9	Petty Cash	58
458,066		471,713
458,066	Total Assets	471,713
	Current Liabilities	
17,201	Accruals	11,741
410	Receipts in Advance	1,426
17,611		13,167
440,455	Total Assets Less Current Liabilities	458,546
	Represented By	
235,964	General Reserves	227,589
74,703	EMR - Bulmer Cott Fund	45,317
35,082	EMR - Developers Reserve Fund	35,178
23,000	EMR - Transformation	33,000
21,480	EMR - Street Lighting Column r	33,501
13,257	EMR Neighbourhood Fund	24,883
5,024	EMR Elections	5,024
8,846	EMR Pensions	8,846
0	EMR recreation Ground toilets	19,700
1,886	EMR Highways Projects	1,886
2,000	EMR Mental Health Project	4,400
8,000	EMR Cemetery Extension	8,000
10,000	EMR Public Toilets	5,000
1,212	EMR Christmas Lights	606
0	EMR Poppy	75
0	EMR Skate Park	2,000
0	EMR Office move	2,741

10/05/2022

Wem Town Council 2021/22

11:24

Balance Sheet as at 31st March 2022

31st March 2021

31st March 2022

0 EMR Jubilee

800

440,455

458,546

The above statement represents fairly the financial position of the authority as at 31st March 2022 and reflects its Income and Expenditure during the year.

Signed :

Chairman

Date : _____

Signed :

Responsible

Financial

Date : _____

Annual Governance and Accountability Return 2021/22 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 £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 Form 3 of the Annual Governance and Accountability Return 2021/22

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 2022**.
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 2022**. 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 2022
 - 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 2021/22

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 2022 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 2021/22**, approved and signed, page 4
- **Section 2 - Accounting Statements 2021/22**, approved and signed, page 5

Not later than 30 September 2022 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) 2021/22

- 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 2022.
- 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 2021) equals the balance brought forward in the current year (Box 1 of 2022).
- 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 2022**.

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 been published where required?		
	Has the bank reconciliation as at 31 March 2022 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 2021/22

ENTER NAME OF AUTHORITY

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2022, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

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

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.			
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.			
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.			
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.			
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.			
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.			
H. Asset and investments registers were complete and accurate and properly maintained.			
I. Periodic bank account reconciliations were properly carried out during the year.			
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.			
K. If the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")</i>			
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements			
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <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 2020/21 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 2021/22

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 2022, that:

	Agreed		'Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<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 2021/22 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2021 £	31 March 2022 £	
			<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	N/A
			<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 2022 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

SIGNATURE REQUIRED

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 2021/22

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 2022; 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 2021/22

(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 2021/22

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 2022.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YY

Explanation of variances – pro forma

Name of smaller authority: **Wem**
 County area (local councils are): **Shropshire**

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);
- **New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2020/21 £	2021/22 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (<u>must include narrative and supporting figures</u>)
1 Balances Brought Forward	432,702	440,455				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	334,049	333,999	-50	0.01%	NO		
3 Total Other Receipts	72,862	48,316	-24,546	33.69%	YES		During 2020-21 £10,000 was received from business rates grants for the public toilets along with a Rural Community enterprise Grant £14580. No significant grants were received in 2021-22
4 Staff Costs	101,506	106,916	5,410	5.33%	NO		
5 Loan Interest/Capital Repayment	4,195	4,051	-144	3.43%	NO		
6 All Other Payments	293,457	253,257	-40,200	13.70%	NO		
7 Balances Carried Forward	440,455	458,546			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	452,951	462,928				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments an	1,635,430	1,648,114	12,684	0.78%	NO		
10 Total Borrowings	22,500	19,500	-3,000	13.33%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

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

Name of smaller authority: Wem Town Council

County Area (local councils and parish meetings only): Shropshire

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 Monday 13th June

and ending on Friday 22nd July

(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 2022 (i.e. Friday 1 July – Thursday 14 July).

We have suggested the following dates: Monday 13 June – Friday 22 July 2022. The latest possible dates that comply with the statutory requirements are Friday 1 July – Thursday 11 August 2022.)

Signed: _____

Role: _____

This form is only for use by smaller authorities subject to a review:

Please submit this form to PKF Littlejohn LLP with the AGAR Form 3 and other requested documentation – this form is not for publication on your website.