

05/06/2025

Wem Town Council 2024/2025

Page 1

11:32

**Detailed Balance Sheet - Excluding Stock Movement****Month 12 Date 31/03/2025**

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
	<u>Current Assets</u>		
100	Debtors	4,101	
105	VAT Control A/c	11,543	
120	Stock	1,680	
230	Unity Bank	44,356	
235	CCLA	330,739	
240	Nationwide Business Saving	76,880	
250	Petty Cash	56	
	<b>Total Current Assets</b>	<b>469,355</b>	
	<u>Current Liabilities</u>		
501	YE Credit Card	156	
510	Accruals	31,847	
520	Wages control account	2,861	
	<b>Total Current Liabilities</b>	<b>34,864</b>	
	<b>Net Current Assets</b>		<b>434,490</b>
	<b>Total Assets less Current Liabilities</b>		<b>434,490</b>
	<u>Represented by :-</u>		
300	Current Year Fund	(41,384)	
310	General Reserves	282,328	
320	EMR - Bulmer Cott Fund	28,511	
321	EMR - Developers Reserve Fund	34,909	
323	EMR - Transformation	35,741	
325	EMR Neighbourhood Fund	31,217	
326	EMR Elections	10,024	
327	EMR Pensions	7,572	
328	EMR Play equipment	7,500	
329	EMR recreation Ground toilets	6,601	
331	EMR Highways Projects	1,886	
332	EMR Heads Up	1,250	
333	EMR Cemetery Extension	10,000	
334	EMR Public Toilets	5,000	
335	EMR Christmas Festival	265	
336	EMR Poppy	180	
337	EMR Christmas Lights	4,773	
338	EMR Skate Park	2,900	
339	EMR Office	1,500	
342	EMR Christmas Fest Deposits	100	
343	EMR WEF	1,598	
345	EMR Allotment Deposits	100	
347	EMR Jubilee Square Tree	600	
348	EMR Mayoral Chain	1,320	
	<b>Total Equity</b>		<b>434,490</b>

05/06/2025

## Wem Town Council 2024/2025

Page 1

11:33

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2025

Month No: 12

## Cost Centre Report

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>100 Staffing</b>							
1320 Misc income	452	0	(452)			0.0%	
<b>Staffing :- Income</b>	<b>452</b>	<b>0</b>	<b>(452)</b>				<b>0</b>
4000 Clerk	50,788	51,422	634		634	98.8%	
4001 Misc staffing	549	1,000	451		451	54.9%	
4002 Project assistant	13,336	13,239	(97)		(97)	100.7%	
4005 Facilities Officer	10,102	11,676	1,574		1,574	86.5%	
4006 Staff Training	2,628	1,500	(1,128)		(1,128)	175.2%	
4008 Staff travel expenses	372	500	128		128	74.3%	
4010 Groundsman	33,366	34,000	634		634	98.1%	
4011 Groundsman's Overtime	1,941	1,500	(441)		(441)	129.4%	
4012 Msc non salary	748	1,000	252		252	74.8%	
4015 Litter Picker	1,147	3,317	2,170		2,170	34.6%	
4020 HMRC contributions	10,289	11,000	711		711	93.5%	
4030 TC Pension contributions	19,534	22,600	3,066		3,066	86.4%	
4045 Payroll Administration fee	1,200	800	(400)		(400)	150.0%	
<b>Staffing :- Indirect Expenditure</b>	<b>146,001</b>	<b>153,554</b>	<b>7,554</b>	<b>0</b>	<b>7,554</b>	<b>95.1%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(145,549)</b>	<b>(153,554)</b>	<b>(8,005)</b>				
<b>110 Administration</b>							
1076 Precept	400,000	400,000	0			100.0%	
1077 Neighbourhood Fund	1,006	0	(1,006)			0.0%	1,006
1080 Bank Interest	20,549	11,000	(9,549)			186.8%	
1090 Story of Wem	0	120	120			0.0%	
1320 Misc income	4	0	(4)			0.0%	
<b>Administration :- Income</b>	<b>421,559</b>	<b>411,120</b>	<b>(10,439)</b>			<b>102.5%</b>	<b>1,006</b>
4065 Postage	45	500	455		455	9.1%	
4070 Telephone/ Broadband	1,974	1,500	(474)		(474)	131.6%	
4075 Stationery	668	500	(168)		(168)	133.5%	
4080 Printer/ copier	810	1,000	190		190	81.0%	
4085 Office hire	15,346	20,000	4,655		4,655	76.7%	
4090 Computer	1,347	2,000	653		653	67.4%	
4095 Web site / Communication	289	600	311		311	48.1%	
4100 Contracts/ Subs	1,053	1,350	297		297	78.0%	
4105 Membership	2,328	2,350	22		22	99.1%	
4110 Audit	1,435	1,700	265		265	84.4%	
4120 Chain of Office	301	1,000	699		699	30.1%	
4125 Mayors Allowance	1,000	1,000	0		0	100.0%	

Continued over page

05/06/2025

## Wem Town Council 2024/2025

Page 2

11:33

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2025

Month No: 12

## Cost Centre Report

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4130 Mayors Hosp. All.	362	750	388		388	48.3%	
4135 Honours Board	80	150	70		70	53.3%	
4140 Insurance	2,391	2,500	109		109	95.6%	
4145 Election Costs	0	1,000	1,000		1,000	0.0%	
4150 Legal Fees	0	1,000	1,000		1,000	0.0%	
4155 Bank Charges	420	1,000	580		580	42.0%	
4160 Townsman Certs	26	0	(26)		(26)	0.0%	
4165 Pat Testing	82	200	119		119	40.8%	
4175 RBS	1,270	1,400	130		130	90.7%	
4180 Flags	163	0	(163)		(163)	0.0%	
4885 Events	26	500	474		474	5.2%	
Administration :- Indirect Expenditure	<b>31,415</b>	<b>42,000</b>	<b>10,585</b>	<b>0</b>	<b>10,585</b>	<b>74.8%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>390,144</b>	<b>369,120</b>	<b>(21,024)</b>				
6001 less Transfer To EMR	1,006	0	(1,006)				
<b>Movement to/(from) Gen Reserve</b>	<b>389,138</b>	<b>369,120</b>	<b>(20,018)</b>				
<u>120 Cllr Expenses</u>							
4050 Training/Conferences	0	1,000	1,000		1,000	0.0%	
4055 Travel expenses	49	75	26		26	65.4%	
Cllr Expenses :- Indirect Expenditure	<b>49</b>	<b>1,075</b>	<b>1,026</b>	<b>0</b>	<b>1,026</b>	<b>4.6%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(49)</b>	<b>(1,075)</b>	<b>(1,026)</b>				
<u>150 Grants/ Town Promotion</u>							
1011 Christmas Festival	1,419	0	(1,419)			0.0%	265
1012 Christmas Festival Market	505	0	(505)			0.0%	160
1320 Misc income	519	0	(519)			0.0%	519
Grants/ Town Promotion :- Income	<b>2,443</b>	<b>0</b>	<b>(2,443)</b>				<b>944</b>
4115 Remembrance Service	145	400	255		255	36.3%	
4187 Climate Change	500	500	0		0	100.0%	
4188 Chrismas Lights	14,851	10,000	(4,851)		(4,851)	148.5%	10,231
4190 Heads Up	11,833	0	(11,833)		(11,833)	0.0%	11,833
4300 Small Grants	3,500	3,500	0		0	100.0%	
4305 Christmas Festival	4,192	3,000	(1,192)		(1,192)	139.7%	1,500
4306 Christmas returned deposits	120	0	(120)		(120)	0.0%	60
4310 Larger Grant Contributions	4,200	4,200	0		0	100.0%	
4315 Town Promotion	259	500	241		241	51.9%	
4320 Wem Economic Forum	74	500	427		427	14.7%	13

Continued over page

05/06/2025

Wem Town Council 2024/2025

Page 3

11:33

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2025

Month No: 12

## Cost Centre Report

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4885 Events	2,325	0	(2,325)		(2,325)	0.0%	2,280
Grants/ Town Promotion :- Indirect Expenditure	<b>41,999</b>	<b>22,600</b>	<b>(19,399)</b>	<b>0</b>	<b>(19,399)</b>	<b>185.8%</b>	<b>25,917</b>
<b>Net Income over Expenditure</b>	<b>(39,556)</b>	<b>(22,600)</b>	<b>16,956</b>				
6000 plus Transfer From EMR	25,917	0	(25,917)				
6001 less Transfer To EMR	944	0	(944)				
<b>Movement to/(from) Gen Reserve</b>	<b>(14,583)</b>	<b>(22,600)</b>	<b>(8,017)</b>				
<u>200 Recreation</u>							
1317 rec toilet income	20	0	(20)			0.0%	
1350 Insurance claims	551	0	(551)			0.0%	
Recreation :- Income	<b>572</b>	<b>0</b>	<b>(572)</b>				<b>0</b>
4400 WSSA contribution	14,000	14,000	0		0	100.0%	
4405 WSSA - Reserve Fund	7,000	7,000	0		0	100.0%	
4410 Repairs & Maintenance	988	5,000	4,012		4,012	19.8%	
4420 Inspections	624	600	(24)		(24)	104.0%	
4425 Play equipment	22,910	19,000	(3,910)		(3,910)	120.6%	546
4426 Recreation Ground Toilet Block	4,787	5,500	713		713	87.0%	
4427 Skate ramps	0	2,000	2,000		2,000	0.0%	
4428 lampost painting	1,050	1,000	(50)		(50)	105.0%	
4430 Tree Works	1,358	2,000	642		642	67.9%	
4431 Climate change works	0	500	500		500	0.0%	
4434 Recreation Ground Utilities	48	0	(48)		(48)	0.0%	
4435 Litter bin emptying	1,055	1,000	(55)		(55)	105.5%	
4870 Msc.	366	0	(366)		(366)	0.0%	
Recreation :- Indirect Expenditure	<b>54,186</b>	<b>57,600</b>	<b>3,414</b>	<b>0</b>	<b>3,414</b>	<b>94.1%</b>	<b>546</b>
<b>Net Income over Expenditure</b>	<b>(53,614)</b>	<b>(57,600)</b>	<b>(3,986)</b>				
6000 plus Transfer From EMR	546	0	(546)				
<b>Movement to/(from) Gen Reserve</b>	<b>(53,068)</b>	<b>(57,600)</b>	<b>(4,532)</b>				
<u>220 Swimming Pool</u>							
1501 Solar Grant	103,161	0	(103,161)			0.0%	
Swimming Pool :- Income	<b>103,161</b>	<b>0</b>	<b>(103,161)</b>				<b>0</b>
4140 Insurance	2,036	4,400	2,364		2,364	46.3%	
4410 Repairs & Maintenance	12,752	4,000	(8,752)		(8,752)	318.8%	4,500
4500 Contribution	55,000	55,000	0		0	100.0%	
4501 Solar Grant	103,411	0	(103,411)		(103,411)	0.0%	

Continued over page

05/06/2025

## Wem Town Council 2024/2025

Page 4

11:33

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2025

Month No: 12

## Cost Centre Report

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4510 Liner	0	3,000	3,000		3,000	0.0%	
4870 Msc.	1,316	900	(416)		(416)	146.2%	
Swimming Pool :- Indirect Expenditure	<b>174,516</b>	<b>67,300</b>	<b>(107,216)</b>	<b>0</b>	<b>(107,216)</b>	<b>259.3%</b>	<b>4,500</b>
<b>Net Income over Expenditure</b>	<b>(71,354)</b>	<b>(67,300)</b>	<b>4,054</b>				
6000 plus Transfer From EMR	4,500	0	(4,500)				
<b>Movement to/(from) Gen Reserve</b>	<b>(66,854)</b>	<b>(67,300)</b>	<b>(446)</b>				
<u>300 Public Toilets</u>							
1085 Toilet Income	1,523	1,750	227			87.0%	
1325 training income	27	0	(27)			0.0%	
Public Toilets :- Income	<b>1,550</b>	<b>1,750</b>	<b>200</b>			<b>88.6%</b>	<b>0</b>
4410 Repairs & Maintenance	2,267	1,000	(1,267)		(1,267)	226.7%	
4600 Toilet Cleaning	9,777	9,800	23		23	99.8%	
4605 Car Park Toilet Utilities	1,883	1,800	(83)		(83)	104.6%	
4870 Msc.	6,985	2,000	(4,985)		(4,985)	349.3%	
Public Toilets :- Indirect Expenditure	<b>20,912</b>	<b>14,600</b>	<b>(6,312)</b>	<b>0</b>	<b>(6,312)</b>	<b>143.2%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(19,362)</b>	<b>(12,850)</b>	<b>6,512</b>				
<u>310 Bus Shelter</u>							
4410 Repairs & Maintenance	0	600	600		600	0.0%	
4655 Cleaning	1,130	1,100	(30)		(30)	102.7%	
Bus Shelter :- Indirect Expenditure	<b>1,130</b>	<b>1,700</b>	<b>570</b>	<b>0</b>	<b>570</b>	<b>66.5%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(1,130)</b>	<b>(1,700)</b>	<b>(570)</b>				
<u>320 Street lighting</u>							
4410 Repairs & Maintenance	2,777	7,000	4,223		4,223	39.7%	
4700 PWLB Loan	3,616	3,800	184		184	95.2%	
4705 Energy	9,302	12,000	2,698		2,698	77.5%	
4710 Upgrade to Lighting	34,339	35,000	661		661	98.1%	24,674
Street lighting :- Indirect Expenditure	<b>50,034</b>	<b>57,800</b>	<b>7,766</b>	<b>0</b>	<b>7,766</b>	<b>86.6%</b>	<b>24,674</b>
<b>Net Expenditure</b>	<b>(50,034)</b>	<b>(57,800)</b>	<b>(7,766)</b>				
6000 plus Transfer From EMR	24,674	0	(24,674)				
<b>Movement to/(from) Gen Reserve</b>	<b>(25,360)</b>	<b>(57,800)</b>	<b>(32,440)</b>				

05/06/2025

Wem Town Council 2024/2025

Page 5

11:33

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2025

Month No: 12

## Cost Centre Report

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>330 Cemetery</b>							
1300 Transfer of Exclusive Rights	30	0	(30)			0.0%	
1305 Interment fees	6,410	5,000	(1,410)			128.2%	
1310 Plot purchase	6,920	5,000	(1,920)			138.4%	
1315 Memorial fees	3,880	5,000	1,120			77.6%	
1316 Income Gravedigging	5,690	2,000	(3,690)			284.5%	
1320 Misc income	30	0	(30)			0.0%	
<b>Cemetery :- Income</b>	<b>22,960</b>	<b>17,000</b>	<b>(5,960)</b>			<b>135.1%</b>	<b>0</b>
4410 Repairs & Maintenance	775	4,000	3,225		3,225	19.4%	
4435 Litter bin emptying	557	2,300	1,744		1,744	24.2%	
4750 Rates	112	100	(12)		(12)	112.4%	
4755 Cont. Whitchurch Rd	2,000	2,000	0		0	100.0%	
4760 Expenditure Gravedigging	5,614	2,000	(3,614)		(3,614)	280.7%	
4766 Extension works	0	2,000	2,000		2,000	0.0%	
<b>Cemetery :- Indirect Expenditure</b>	<b>9,058</b>	<b>12,400</b>	<b>3,342</b>	<b>0</b>	<b>3,342</b>	<b>73.1%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>13,902</b>	<b>4,600</b>	<b>(9,302)</b>				
<b>340 Allotments</b>							
1400 Allotment Rents	1,988	1,750	(238)			113.6%	
1401 Waiting list	35	50	15			70.0%	
1402 Allotment Deposits	100	0	(100)			0.0%	100
<b>Allotments :- Income</b>	<b>2,123</b>	<b>1,800</b>	<b>(323)</b>			<b>117.9%</b>	<b>100</b>
4410 Repairs & Maintenance	645	700	55		55	92.1%	
4800 Water by Meter	257	500	243		243	51.4%	
<b>Allotments :- Indirect Expenditure</b>	<b>902</b>	<b>1,200</b>	<b>298</b>	<b>0</b>	<b>298</b>	<b>75.1%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>1,221</b>	<b>600</b>	<b>(621)</b>				
6001 less Transfer To EMR	100	0	(100)				
<b>Movement to/(from) Gen Reserve</b>	<b>1,121</b>	<b>600</b>	<b>(521)</b>				
<b>345 Markets</b>							
1405 Market rents	2,462	1,500	(962)			164.1%	
1410 Market Licences	2,260	1,500	(760)			150.7%	
<b>Markets :- Income</b>	<b>4,722</b>	<b>3,000</b>	<b>(1,722)</b>			<b>157.4%</b>	<b>0</b>
4316 UKSPF Grant	(0)	0	0		0	0.0%	
4435 Litter bin emptying	269	0	(269)		(269)	0.0%	
4886 Market Expenditure	396	1,000	604		604	39.6%	
<b>Markets :- Indirect Expenditure</b>	<b>665</b>	<b>1,000</b>	<b>335</b>	<b>0</b>	<b>335</b>	<b>66.5%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>4,057</b>	<b>2,000</b>	<b>(2,057)</b>				

Continued over page

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
350 <u>Miscellaneous</u>							
4850 Floral Planters	5,702	5,500	(202)		(202)	103.7%	500
4855 CCTV Scheme	3,703	5,000	1,297		1,297	74.1%	
4860 Wem Town Hall	16,000	16,000	0		0	100.0%	
4870 Msc.	947	5,341	4,394		4,394	17.7%	
Miscellaneous :- Indirect Expenditure	26,352	31,841	5,489	0	5,489	82.8%	500
Net Expenditure	(26,352)	(31,841)	(5,489)				
6000 plus Transfer From EMR	500	0	(500)				
Movement to/(from) Gen Reserve	(25,852)	(31,841)	(5,989)				
Grand Totals:- Income	559,541	434,670	(124,871)			128.7%	
Expenditure	557,218	464,670	(92,548)	0	(92,548)	119.9%	
Net Income over Expenditure	2,323	(30,000)	(32,323)				
plus Transfer From EMR	56,137	0	(56,137)				
less Transfer To EMR	2,050	0	(2,050)				
Movement to/(from) Gen Reserve	56,410	(30,000)	(86,410)				

## Wem Town Council 2024/2025

## Income and Expenditure Account for Year Ended 31st March 2025

31st March 2024		31st March 2025
	<b>Income Summary</b>	
380,394	Precept	400,000
<b>380,394</b>	Sub Total	<b>400,000</b>
	<b>Operating Income</b>	
0	Staffing	452
22,356	Administration	21,559
270	Cllr Expenses	0
12,154	Grants/ Town Promotion	2,443
0	Recreation	572
0	Swimming Pool	103,161
1,594	Public Toilets	1,550
4,494	Street lighting	0
34,335	Cemetery	22,960
1,762	Allotments	2,123
5,792	Markets	4,722
<b>463,151</b>	Total Income	<b>559,541</b>
	<b>Running Costs</b>	
135,505	Staffing	146,001
35,240	Administration	31,415
534	Cllr Expenses	49
34,071	Grants/ Town Promotion	41,999
44,093	Recreation	54,186
95,416	Swimming Pool	174,516
12,350	Public Toilets	20,912
1,105	Bus Shelter	1,130
58,446	Street lighting	50,034
30,510	Cemetery	9,058
791	Allotments	902
3,073	Markets	665
27,012	Miscellaneous	26,352
<b>478,146</b>	Total Expenditure	<b>557,218</b>
	<b>General Fund Analysis</b>	
229,395	Opening Balance	230,162
463,151	Plus : Income for Year	559,541
692,547		789,703
478,146	Less : Expenditure for Year	557,218
214,400		232,485
(15,762)	Transfers TO / FROM Reserves	(8,459)
<b>230,162</b>	<b>Closing Balance</b>	<b>240,944</b>



## Annual Internal Audit Report 2024/25

WEM TOWN COUNCIL AUTHORITY

ENTER THE WWW PAGE ADDRESS

During the financial year ended 31 March 2025, 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 2024/25 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.		✓	SEE INTERNAL AUDIT REPORT ISSUE 1
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 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 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 2024-25 AGAR period, were public rights in relation to the 2023-24 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 2023/24 AGAR (see AGAR Page 1 Guidance Notes).	✓		
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

25/02/2025

29/05/2025

EJDH BUSINESS SERVICES LTD

Signature of person who carried out the internal audit

EJDH Business Services Ltd

Date

04/06/2025

\*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).

**INTERNAL AUDIT REPORT – YEAR END  
WEM TOWN COUNCIL 2024/2025**

The internal audit of Wem Town Council is carried out by undertaking the following tests as specified on the AGAR Annual Return for Local Councils in England:

- Checking that books of account have been properly kept throughout the year
- Checking a sample of payments to ensure that the Council's financial regulations have been met, payments are supported by invoices, expenditure is approved, and VAT is correctly accounted for
- Reviewing the Council's risk assessment and ensuring that adequate arrangements are in place to manage all identified risks
- Verifying that the annual precept request is the result of a proper budgetary process; that budget progress has been regularly monitored and that the council's reserves are appropriate
- Checking income records to ensure that the correct price has been charged, income has been received, recorded and promptly banked and VAT is correctly accounted for
- Reviewing petty cash records to ensure payments are supported by receipts, expenditure is approved and VAT is correctly accounted for
- Checking that salaries to employees have been paid in accordance with Council approvals and that PAYE and NI requirements have been properly applied
- Checking the accuracy of the asset and investments registers
- Testing the accuracy and timeliness of periodic and year-end bank account reconciliation(s)
- Year end testing on the accuracy and completeness of the financial statements

The interim internal audit provides evidence to support the annual internal audit conclusion on the Annual Return for local councils.

**Conclusion**

On the basis of internal audit work carried out, which was limited to the tests above, in our view the council's system of internal controls is in place, adequate for the purpose intended and effective, subject to the recommendations reported in the action plan. As part of the internal audit work for the next financial year we will follow up all recommendations included in the action plan.

**JDH Business Services Limited**

**INTERNAL AUDIT REPORT  
WEM TOWN COUNCIL – 2024/2025 -YEAR END**

**ACTION PLAN**

	<b>ISSUE</b>	<b>RECOMMENDATION</b>	<b>FOLLOW UP</b>
1	<p>The Council have not approved a risk assessment in 2024/25.</p> <p>A risk assessment was carried out in March 2025 but it was not approved by council until April 2025.</p>	<p><i>The risk assessment should be carried out and formally approved annually by Council.</i></p>	
2	<p>The Council installed a solar panel system on the swimming pool at a cost of £102,523. The final invoice was paid in October 2024 but the solar panel system has not been included in the asset register as a final grant relating to the funding had not been received by 31/3/25 (this is correctly included in the accounts as a debtor).</p>	<p><i>As the solar panel system has been fully installed and is owned by the Council, it should be included in the asset register as at 31/3/25 and adequately insured.</i></p>	<p><b>The annual return and asset register were both updated to add the solar panels prior to internal audit signing the annual return.</b></p>
<b>2024/25 interim audit recommendations</b>			
1	<p>Budgetary Control:</p> <p>The newly adopted Financial Regulations do not contain any controls over budget virements or budgetary control reporting as currently the new FRs state only the following:</p>	<p><i>The council should ensure that appropriate internal controls over virements and budgetary control reporting are incorporated into the adopted Financial Regulations.</i></p>	<p><b>The Council have added an amendment to the 2025 update.</b></p>

**INTERNAL AUDIT REPORT  
WEM TOWN COUNCIL – 2024/2025 -YEAR END**

	ISSUE	RECOMMENDATION	FOLLOW UP
	<p><i>4.10. The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.</i></p> <p>The previous model Financial Regulations contained both detailed controls for virement authorisations and budgetary control reporting as follows:</p> <p><i>4.2. No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the council, or duly delegated committee. During the budget year and with the approval of council having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').</i></p> <p><i>4.8. The RFO shall provide quarterly the council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show</i></p>		

**INTERNAL AUDIT REPORT  
WEM TOWN COUNCIL – 2024/2025 -YEAR END**

	ISSUE	RECOMMENDATION	FOLLOW UP
	<i>explanations of material variances. For this purpose “material” shall be in excess of £xxx or xx% of the budget.</i>		
2	The Council do not have a signed data processing agreement with the payroll agent.	<i>The Council should ensure that a data processing agreement is in place with the payroll agent.</i>	<b>To be considered at the June 2025 finance committee.</b>
<b>2023/24 internal audit recommendations</b>			
1	No issues identified in the review of the year-end accounts.	<i>No recommendations</i>	
<b>2023/24 interim internal audit recommendations</b>			
1	Testing of a sample of payments identified that £1842.55 of VAT paid on the Christmas Lighting Contract (14/11/23 ref 158.23) had not been coded to the VAT account within the ledger but had been included within the Christmas lighting code. This could lead to the VAT not being claimed on this payment.	<i>An adjustment should be posted to the Rialtas ledger and if this hasn't been included within the quarterly VAT return, an adjustment should be made to the next VAT return.</i>	<b>Implemented</b>
2	Section 6.14 of the financial regulations require: <i>The council, and any members using computers for the council's financial business, shall ensure that anti-virus, anti-spyware and firewall software with</i>	<i>The Council need to ensure robust cyber security measures are in place that meet the requirements of s6.14 of the financial regulations.</i>	<b>The Council have resolved that checks are made to ensure that all bank signatories who have authority to access the Town</b>

**INTERNAL AUDIT REPORT**  
**WEM TOWN COUNCIL – 2024/2025 -YEAR END**

	<b>ISSUE</b>	<b>RECOMMENDATION</b>	<b>FOLLOW UP</b>
	<i>automatic updates, together with a high level of security, is used.</i> The Clerk has obtained information relating to 3 of the 4 bank signatories who use computers for the council's financial business.		<b>Council's bank accounts via the internet can meet Financial Regulation 6.14 prior to becoming approved as a signatory.</b>
3	The Council do not include income sampling in their internal control checks.	<i>The periodic checks carried out by members should include income sampling. The sample items should be agreed to price lists.</i>	<b>Scrutiny of income has been added to monthly checks.</b>

## Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

### ENWEM TOWN COUNCILITY

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 2025, that:

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

**\*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/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

WWW.WEM.GOV.UK OR PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS



## Section 2 – Accounting Statements 2024/25 for

### ENWEM TOWN COUNCILITY

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	447,162	432,167	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	380,394	400,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	82,757	159,541	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	133,504	141,052	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	3,761	3,616	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	340,881	412,550	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	432,167	434,490	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	472,557	452,030	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	1,676,216	1,736,645	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	13,500	10,500	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2025 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**

Signed *A Roberts* **SIGNATURE REQUIRED**

Date

18/06/2025

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED



## Explanation of variances – pro forma

Name of smaller authority:

Wem Town Council

County area :

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;

	2023/24 £	2024/25 £	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	447,162	432,167				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	380,394	400,000	19,606	5.15%	NO		
3 Total Other Receipts	82,757	159,541	76,784	92.78%	YES		£5000 additional bank interest received in 24-25 £103,000 solar grant received in 24-25 No Heads Up Grant received in 24-25 (£10,000 received in 2023-24) Neighbourhood fund payment down by £2800 Streetlighting Insurance claim £5000 in 23-24 Cemetery income down by £11,400 in 24-25 No UKSPF grant received in 24-25 (£2500 in 23-24)
4 Staff Costs	133,504	141,052	7,548	5.65%	NO		
5 Loan Interest/Capital Repayment	3,761	3,616	-145	3.86%	NO		
6 All Other Payments	340,881	412,550	71,669	21.02%	YES		£103,000 solar energy project in 24-25 £3000 more spent on Christmas lights in 24-25 than in previous year £6800 spent on new toilet doors in 24-25 No spending on skate ramps (£5100 in 23-24) No spending on railings (£10400 in 23-24) Spending on swimming pool maintenance and repair was down by £25700
7 Balances Carried Forward	432,167	434,490				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	472,557	452,030				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	1,676,216	1,736,645	60,429	3.61%	NO		
10 Total Borrowings	13,500	10,500	-3,000	22.22%	YES		Streetlighting loan repayment

Smaller authority name: **WEM TOWN COUNCIL**

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

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**

**Local Audit and Accountability Act 2014 Sections 26 and 27  
The Accounts and Audit Regulations 2015 (SI 2015/234)**

**NOTICE**

**1. Date of announcement: 27<sup>th</sup> June 2025**

**2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.**

**Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2025, these documents will be available on reasonable notice by application to:**

Amanda Roberts, Responsible Finance Officer.  
Wem Town Council, Wem Library, 3 High Street, Wem, SY4 5AA.

commencing on: **Monday 30th June 2025**

and ending on **Friday 8<sup>th</sup> August 2025**

**3. Local government electors and their representatives also have:**

- The opportunity to question the appointed auditor about the accounting records; and
- The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.

The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

**4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:**

**PKF Littlejohn LLP (Ref: SBA Team)  
15 Westferry Circus  
Canary Wharf  
London E14 4HD  
([sba@pkf-l.com](mailto:sba@pkf-l.com))**

**5. This announcement is made by Amanda Roberts (RFO)**