

Documentation to Accompany AGAR

- Bank Reconciliation, 5 Pages
- Significant Variances, 2 pages
- Reconciliation between Box 7 and Box 8,
2 pages
- Contact Details, 1 page
- Exercise of Public Rights, 1 page
- Actions taken from recommendations from
2020/21, 1 Page
- Internal Auditor, separate report, 2 Pages

Great Wyrley Parish Council

Prepared by: Sue McAuley
Name and Role (Clerk/RFO etc)

Date: 15/6/22

Approved by: [Signature]
Name and Role (RFO/Chair of Finance etc)

Date: 15/6/2022

Bank Reconciliation at 31/03/2022		
	Cash in Hand 01/04/2021	70,041.00
	ADD Receipts 01/04/2021 - 31/03/2022	272,629.10
		342,670.10
	SUBTRACT Payments 01/04/2021 - 31/03/2022	229,381.72
A	Cash in Hand 31/03/2022 (per Cash Book)	113,288.38
	Cash in hand per Bank Statements	
	Petty Cash 31/03/2022 24.44	24.44
	Pay Rec'd from Receipt Book 31/03/2022 0.00	0.00
	Capital 31/03/2022 9,997.33	9,997.33
	Current Account 31/03/2022 105,351.27	105,351.27
		115,373.04
	Less unrepresented payments	2,084.66
		113,288.38
	Plus unrepresented receipts	
B	Adjusted Bank Balance	113,288.38
A = B Checks out OK		

Great Wyrley Parish Council
BALANCE SHEET
31/03/2022

<i>(Last) Year Ended</i> 31 Mar 2021		<i>(Current) Year Ended</i> 31 Mar 2022
£	CURRENT ASSETS	£
	Stocks and stores	
	Work in progress	
341.69	Debtors (Net of provision for doubtful debts)	511.00
3,052.04	Prepayments	3,067.63
36,058.00	VAT Recoverable	5,270.55
	Temporary lendings (investments)	
70,041.00	Cash in hand	113,288.38
109,492.73	TOTAL ASSETS	122,137.56
	CURRENT LIABILITIES	
9,548.73	Creditors	4,246.06
<u>99,944.00</u>	NET ASSETS	<u>117,891.50</u>
	Represented by:	
99,944.00	General fund Balance	117,891.50
	Reserves:	
	Capital	
	Earmarked	
	Adjustments	
<u>99,944.00</u>		<u>117,891.50</u>

The above statement represents fairly the financial position of the council as at 31 Mar 2022

Signed

Siobhán McAlister
Responsible Financial Officer

Date

15th June 2022.

00520656
2 0224 01**Branch details**Cannock Branch
22 Market Place
Cannock
Staffs
WS11 1BU*Rec 6-4-22***Summary** 3 Mar 2022 to 1 Apr 2022
Sheet 350

Previous balance	120,478.07
Withdrawn	17,771.77
Paid in	2,672.49
New balance	105,378.79

Your deposit is eligible for protection under the Financial Services Compensation Scheme (FSCS). An FSCS Information Sheet and list of exclusions will be provided to you on an annual basis. For further information about the compensation provided by the FSCS, refer to the FSCS website at www.FSCS.org.uk

I34600/00520656/I 522100/00224

THE CLERK
GREAT WYRLEY PARISH COUNCIL
COMMUNITY CTR, LANDYWOOD LANE
GREAT WYRLEY
WALSALL
WS6 6JX*Closing Balance 31-03-22**105,301.27*

Interest rate: 0.01% Gross / 0.01% AER +

*50.00 (Current Acc)**105,351.27*

For Bank use

If you have changed your address or telephone number, please let us know

Account Number 08413150
Branch sort code 52-21-00
National Westminster Bank PlcGREAT WYRLEY PARISH COUNCIL
BUSINESS RESERVEBIC NWBK GB 2L
IBAN GB42 NWBK 5221 0008 4131 5000520658
2 00224 01**Branch details**Cannock Branch
22 Market Place
Cannock
Staffs
WS11 1BU**Summary** 3 Mar 2022 to 1 Apr 2022
Sheets 277 to 280

Previous balance	50.00
Withdrawn	20,914.77
Paid in	20,914.77
New balance	50.00

Your deposit is eligible for protection under the Financial Services Compensation Scheme (FSCS). An FSCS Information Sheet and list of exclusions will be provided to you on an annual basis. For further information about the compensation provided by the FSCS, refer to the FSCS website at www.FSCS.org.uk

I34600/00520658/I 522100/00224

THE CLERK
GREAT WYRLEY PARISH COUNCIL
COMMUNITY CTR, LANDYWOOD LANE
GREAT WYRLEY
WALSALL
WS6 6JX*Reconciled 11/4/22 ✓ on 26/3/22.**These relate to Reconciliation Partedoff 31/3/22.*

For Bank use

If you have changed your address or telephone number, please let us know

Account Number 08414947
Branch sort code 52-21-00
National Westminster Bank Plc

GREAT WYRLEY PARISH COUNCIL

BIC NWBK GB 2L
IBAN GB23 NWBK 5221 0008 4149 47

2 00697091
00545 01



Business Reserve Account

Branch details
Cannock Branch
22 Market Place
Cannock
Staffs
WS11 1BU

Summary 3 Feb 2022 to 29 Apr 2022
Sheet 96

Previous balance	9,997.17
Withdrawn	0.00
Paid in	0.86
New balance	9,998.03

I34600/00697091/I 522100/00545

Your deposit is eligible for protection under the Financial Services Compensation Scheme (FSCS). An FSCS Information Sheet and list of exclusions will be provided to you on an annual basis. For further information about the compensation provided by the FSCS, refer to the FSCS website at www.FSCS.org.uk

THE CLERK
GREAT WYRLEY PARISH COUNCIL
COMMUNITY CTR, LANDYWOOD LANE
GREAT WYRLEY
WALSALL
WS6 6JX

INTEREST PAID FOR THIS ACCOUNT DURING TAX YEAR 2021/22 WAS
GROSS INTEREST 0.99

Interest rate: 0.10% Gross / 0.10% AER

If you have changed your address or telephone number, please let us know

For Bank use

2 00697092
00545 0001/0001

B inch



Business Reserve Account

Date	Details	Withdrawn	Paid in	Balance
3 Feb 2022	BROUGHT FORWARD			9,997.17
28 Feb	Interest 28FEB GRS 94947449		0.08	9,997.25
31 Mar	Interest 31MAR GRS 94947449		0.08	9,997.33
29 Apr	Interest 29APR GRS 94947449 2021/2022		0.70	9,998.03

Account Number 94947449
Branch sort code 52-21-00
National Westminster Bank Plc

GREAT WYRLEY PARISH COUNCIL
CAPITAL FUND

96

April 2021

DATE

Bkwd.
08-09-21

44 43
6. 89
37 54

DATE ITEM REF AMOUNT

18-08-21 Hours 2977 6 00
08-09-21 Music 2978 89

Nov = 346
347

TOTAL

6 89

Bkwd.

13 10
24 44

01-12-21 Tea/Lite/Sugar 2979 13 10

348

13 10

Bkwd.

24 44

APRIL

2022

Petty Cash.

Great Wyrley Parish Council

ANNUAL RETURN - Section 2 : Statement of Accounts

Explanation of variances

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

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

Box No.	Description	Last Year £	31/03/2022 £	Variance £	Variance %	Explanation Required?	Notes
1	Balances brought fwd	69124.00	99944.00				BALANCE B/F AGREES
2	Annual precept	187100.00	187100.00	0.00	0%	No	
3	Total other receipts	24664.00	49341.48	24677.48	100%	Yes	Increase due to COVID Vaccination Centre Hire
4	Staff Costs	121140.00	141842.76	20702.76	17%	Yes	Return to working hours including intensive cleaning regime due to COVID 19 Vaccination Hire
5	Loan interest/capital repayments	0.00	0.00	0.00	0%	No	
6	Total other payments	59804.00	76651.22	16847.22	28%	Yes	Increase due to COVID 19 Vaccination Centre Hire, 7 days a week also catch up on tree works due to COVID 19 restrictions applied in 2020
7	Balances carried forward	99944.00	117891.50	17947.50	18%	No	
8	Total Cash and Short Term Investments	70041.00	113288.38	43247.38	62%	No	
9	Total Fixed Assets and Long Term Investments	1643127.00	1672229.50	29102.50	2%	No	Bus shelter 5 has been over written with new shelter, this amount has been reinstated as £2500.00 and the new bus shelter included as Bus Shelter 12. Mower 4 purchased 12/04/13, £3528.00, Mower 5 purchased 06/05/14 £12324.00 and Youth Shelter purchased 01/06/2003 £10,000.00 all above not included due to spreadsheet format error resulting in an extra £28352.00, plus new items for 2021 £750.81 results in overall figure £1672229.50
10	Total Borrowings	0.00	0.00	0.00	0%	No	

Great Wyrley Parish Council
ANNUAL RETURN - Section 2 : Statement of Accounts

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

Box No.	Description	Last Year £	31/03/2022 £	Variance £	Variance %	Explanation Required?	Notes
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Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)

Great Wyrley Parish Council
Reconciliation between Box 7 and Box 8

31/03/2022

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

	<i>Amount</i>	<i>Amount</i>
Box 7 - Balances carried forward		117,891.50
Debtors	511.00	
Prepayments	3,067.63	
Stocks and Stores		
VAT Recoverable	5,270.55	
TOTAL DEDUCTIONS		8,849.18
Creditors	4,246.06	
Receipts in Advance		
Doubtful Debts		
TOTAL ADDITIONS		4,246.06
Box 8 - Total cash and short term investments		113,288.38

Great Wyrley Parish Council
ADJUSTMENTS FOR THE YEAR ENDING 31/03/2022

Accruals - Increase Expenditure

Payroll Software
13177
Broadband
Telephones
13163
Electricity
Water Drainage
License Fee
Electricity
Electricity
Fuel
Gas
13178
13178
Refuse
13179
Pension Recharges
13174

Code

Salaries All Departments	12.67
Salaries All Departments	656.60
Broadband	24.65
Telephones	100.60
Donations	100.00
Utilities	234.02
Utilities	664.77
Utilities	360.00
Utilities	7.87
Utilities	17.43
Fuel	125.58
Utilities	568.53
Tools	495.81
Tools	255.00
Refuse	104.20
Security	180.90
Pension Recharges	127.43
Skip Hire	210.00
	£4,246.06

Prepayments - Decrease Expenditure

Insurance

Code

Insurance Renewal	3,067.63
	£3,067.63

Debtors - Increase Income

Interment
Interment
Memorials

Code

Burials	160.00
Burials	160.00
Memorials	191.00
	£511.00

Attachment 2

Local Council name:

Great Wyrley Parish Council

Confirmation of contact details

Please confirm the contact details for the Clerk, RFO (if not the clerk) and Chair, to assist us in ensuring that our records are kept up to date:

Clerk's name: Mrs Siân McGlue	RFO's name (if not clerk): -	Chair's name: Cllr. John. C. Jones
Clerk working hours (e.g. Mon-Fri 9-5pm): 9:30am – 5pm Monday, Tuesday, Thursday and Friday	RFO working hours e.g. Mon-Fri 9-5pm): -	
Parish Council registered address: Great Wyrley Parish Council Great Wyrley Community Centre Landywood Lane Great Wyrley WS6 6JX	Parish Council registered address: -	Chair contact postal and email address: Cllr Mr J Jones c/o Great Wyrley Community Centre Landywood Lane Great Wyrley WS6 6JX Email: johncjones1947@gmail.com
Telephone: Primary contact number: 01922 414768 Mobile/Alternative number: 01922 413222	Telephone: Primary contact number: Mobile/Alternative number:	Telephone: Primary contact number: 01922 413198 Mobile/Alternative number: 01922 414768
Generic e-mail address for the Authority (please only provide a personal e-mail address if the clerk / RFO does not have access to a generic e-mail account). admin@greatwyrleypc.com		

Please return this form together with the

Annual Governance & Accountability Return and other information requested.

Attachment 3

Confirmation regarding the exercise of public rights

Parish Council name: **Great Wyrley Parish Council**

The Parish Council must inform the electorate of an exact 30 working day period during which public rights may be exercised. This is inclusive of the start and finish dates.

The inspection period **must** commence no later than 1 July 2022.

The elector's rights must start **EXACTLY** one day after the annual return has been published on your website (or other free to access website used by the Council) with the statutory notice at Attachment 3.2. Publication of the annual return must be as soon as practical after the unaudited annual return has been approved by the Parish Council.

Working days are defined as Monday – Friday. They do not include Saturdays, Sundays and Bank Holidays.

(see calendar guide overleaf)

The inspection period commences on: **Tuesday 21st June 2022**

And ends on: **Monday 1st August 2022**

Signed: Sue McAuley Date: 17th June 2022

Position held: **Clerk and RFO, Great Wyrley Parish Council**

Great Wyrley Parish Council

Actions taken from recommendations 2020/21

Following the External Audit report dated 6th December, 2021 I can confirm the report was presented to full Council on 2nd February, 2022, minute reference 106/2022. www.great-wyrley-pc.co.uk/meetings/previousmeetings/GreatWyrleyParishCouncilmeetingFebruary2022

I confirm that the Inaugural Meeting of the Annual Governance and Audit Committee took place on 15th March, 2022 I presented members with a draft of new Financial Regulations, referenced at 5/2022 5.4 and Financial Risk Assessment, referenced at 5.5

Members also confirmed specific budgets to be set above the general running costs, referenced at 5.8. It was decided that for this first year on scribe the budget for general running costs will be guided with the costings that had already been inputted, understanding that these amounts did not represent a full 'normal' year.

www.great-wyrley-pc.co.uk/meetings/previousmeetings/annualgovernanceandauditcommittee (dated 15th March)

All were discussed and accepted to take to full Council on 6th April, where they were accepted as per minute reference 128/2022.

www.great-wyrley-pc.co.uk/meetings/previousmeetings/GreatwyrleyparishcouncilmeetingApril2022

Although budgets were discussed and allocated, the full implementation of the budget process will not be fully functioning until the setting of the budgets 2023/2024 which is scheduled for January 2023.

After inputting all data onto Scribe, it flagged up a misbalance which has been with immense investigation and discussion with the Parish Administrator and Scribe Accounts I can confirm the write off figure of £143.09 confirmed within the Internal Auditors report was presented and agreed by the Parish Council at meeting 15th June 2022, recorded under minute number 11/22. At the time of printing, these minutes are still in production and will appear on website after ratification at the scheduled meeting on July 6th.

Signed  Dated 16th June 2022

Clerk and RFO, Great Wyrley Parish Council

Report by Internal Auditor – 13th June 2022

Following the problems identified with the accounts for 2020/21 as prepared by the former accountant, and the subsequent work carried out by the external auditors, this report covers a legacy issue within the accounts that will require a write-off of £143.09 and the introduction of Scribe, a software package designed specifically for town and parish councils.

Firstly, the write-off. This arose because, in preparing the accounts as at 31st March 2021, the figure arrived at by the former accountant for cash and short term investments, line 8 on the AGAR, was incorrect. It included the wrong balance for the Reserve Account and a figure for petty cash of £250 which is inexplicable. The correct figure for petty cash, fully accounted for and filed with the end of year accounts alongside the bank account details, was £44.43.

The table below sets out the difference:

Line 8 of the AGAR as audited		£70,041.00
Correct Balances		
Current Account	£50.00	
Reserve Account	£59,807.14	
Capital Account	£9,996.34	
Petty Cash	£44.43	
Total		£69,897.91
Adjustment		£143.09

The implementation of the Scribe system promises to simplify in-year and end-of-year accounting. I have spent a few hours with the Parish Administrator as she gets to grip with the new system. Some issues have arisen which is normal with the introduction of any new system but support from Scribe has been excellent and all issues that arose have been successfully resolved. Crucially Scribe is based around a computerised cashbook, the lack of which was highlighted by the external auditor last year as a source of difficulty when resolving the problems within the accounts.

The bank reconciliation procedures are quicker than before and at year end the system produces a balance sheet and the figures required for the AGAR. The detail behind all the figures is available on reports and the system maintains a full audit trail.

The budgeting facility should enable the production of an enhanced budget report for the purposes of budget setting and also facilitate in-year budget monitoring, two more points that attracted audit criticism last year.

Scribe was not in use when the budgets for 2021/2022 were discussed in January/February 2021 and, due to the timing of the implementation of the system, the budget facility was not available to use to set detailed budgets for 2022/23. However, at the inaugural meeting of the Audit and Governance Committee, budgets were agreed, although using the previous methodology. The budget facility within Scribe will therefore be first used to inform the budget to be set in January 2023, which will be for the financial year 2023/2024.

The Scribe system also includes an Asset Register for reporting line 9 of the AGAR – total fixed assets. During transfer from the legacy spreadsheets to Scribe several omissions were discovered which have now been corrected.

Regarding the Annual Internal Audit Report on the Annual Governance and Accountability Return 21/22, line M, I am afraid that I ticked the 'No' box. It has since been confirmed to me that I should have ticked the 'Yes' box. Form 3 of the AGAR should be read therefore in light of this amendment.

Philip A Cooper

13th June 2022

A handwritten signature in black ink, appearing to read 'P.A. Cooper', with a long, sweeping horizontal stroke extending to the right.