

Supporting Documents

- Bank Reconciliation
- Significant Variances
- Reconciliation Box 7 and Box 8
- Breakdown of types of reserves
- Contact Details
- Exercise of Public Rights
- Internal Auditor Report and Response

Great Wyrley Parish Council

	Bank Reconciliation at 31/03/2026		
	Cash in Hand 01/04/2025		161,299.14
	ADD Receipts 01/04/2025 - 31/03/2026		285,453.19
			446,752.33
	SUBTRACT Payments 01/04/2025 - 31/03/2026		245,667.35
A	Cash in Hand 31/03/2026 (per Cash Book)		201,084.98
	Cash in hand per Bank Statements		
	Petty Cash	31/03/2026	43.81
	Pay Rec'd from Receipt Book	31/03/2026	0.00
	Capital	31/03/2026	10,425.64
	Current Account	31/03/2026	191,311.53
			201,780.98
	Less unrepresented payments		696.00
			201,084.98
	Plus unrepresented receipts		
B	Adjusted Bank Balance		201,084.98
	A = B Checks out OK		

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	31/03/2025 £	31/03/2026 £	Variance £	Variance %	Explanation Required?	Notes
1	Balances brought fwd	144649.54	174127.02				BALANCE B/F AGREES
2	Annual precept	216488.00	227312.00	10824.00	5%	No	
3	Total other receipts	50170.17	46907.63	-3262.54	7%	No	
4	Staff Costs	131598.52	137837.90	6239.38	5%	No	
5	Loan interest/capital repayments	0.00	0.00	0.00	0%	No	
6	Total other payments	105582.17	98273.33	-7308.84	7%	No	
7	Balances carried forward	174127.02	212235.42	38108.40	22%	Yes	
8	Total Cash and Short Term Investments	161299.14	201084.98	39785.84	25%	Yes	
9	Total Fixed Assets and Long Term Investments	1686029.90	1684256.18	-1773.72	0%	No	New Cargo Net – Jones Lane Play Area - £1658.77 2 x new hard drives for office – £1616.67 Loop Handle Tools disposed (-£249.16) Bus Shelter 12 – Goresy Lane opp Oak House, Demolished RTC 13th September 2025 (-£4800.00) No Witness
10	Total Borrowings	0.00	0.00	0.00	0%	No	

This report is intended as a guide to the variances you may need to explain. The specific requirements vary between external auditors so please check the requirements shown on the pro forma provided to your council

Please note a breakdown of approved reserves will also be required if the total reserves (Box 7) figure is more than twice the annual precept value (Box 2)

Great Wyrley Parish Council
Reconciliation between Box 7 and Box 8

31/03/2026

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		212,235.42
Debtors	1,372.50	
Prepayments	5,192.38	
Stocks and Stores		
VAT Recoverable	11,710.05	
TOTAL DEDUCTIONS		18,274.93
Creditors	7,124.49	
Receipts in Advance		
Doubtful Debts		
TOTAL ADDITIONS		7,124.49
Box 8 - Total cash and short term investments		201,084.98

Great Wyrley Parish Council

BALANCE SHEET

31/03/2026

(Last) Year Ended 31 Mar 2025		(Current) Year Ended 31 Mar 2026
£		£
	CURRENT ASSETS	
	Stocks and stores	
	Work in progress	
	Debtors (Net of provision for doubtful debts)	1,372.50
5,074.10	Prepayments	5,192.38
	Temporary lendings (investments)	
12,606.06	VAT	11,710.05
	BANK BALANCES	
150,948.93	Current Account	190,615.53
10,319.45	Capital	10,425.64
0.00	Pay Rec'd from Receipt Book	0.00
30.76	Petty Cash	43.81
161,299.14	TOTAL BANKS	201,084.98
178,979.30	TOTAL ASSETS	219,359.91
	CURRENT LIABILITIES	
4,461.98	Creditors	7,124.49
0.00	Receipts in Advance	0.00
390.30	Accruals	0.00
0.00	VAT	0.00
4,852.28	TOTAL LIABILITIES	7,124.49
<u>174,127.02</u>	NET ASSETS	<u>212,235.42</u>
	Represented by:	
99,130.58	General fund Balance	126,101.98
	Reserves:	
	Capital Reserves	
0.00		0.00
	Earmarked Reserves	
5,000.00	Memorial Wall	5,000.00
2,000.00	Olympic Torch Commemoration	2,000.00
4,000.00	Community Centre Roof	4,000.00
10,000.00	Wyrley Brook Project	10,000.00
7,500.00	Community Centre Boiler	0.00
7,239.55	Unforeseen Costs	6,876.55
5,750.00	Emergency Tree Works	5,750.00
800.00	Donations received from COVIC	800.00
2,000.00	Kings Coronation	2,000.00
3,299.91	Elections	3,299.91
1,600.00	Commmemoration QE II	1,600.00
3,605.76	Memorial Gardens Maintenance	3,605.76
10,000.00	Replacment Partition Doors	12,000.00
5,000.00	Replacement Chairs	5,000.00
2,000.00	Protection of Items of Specailis	3,000.00
5,000.00	Boundry Fence Cemetery	6,000.00
201.22	Donation Charity TBC	201.22
0.00	Landywood Play Area	15,000.00
0.00	Community Centre Garage	0.00
0.00	Replacment Play Equipment	0.00
0.00	Bus Shelter - Streets Lane	0.00
74,996.44		86,133.44

Adjustments

174,127.02

212,235.42

The above statement represents fairly the financial position of the council as at 31 Mar 2026

Signed Sia McGhee
Responsible Financial Officer

Date 01-05-2026

Confirmation of contact details

Authority Name: **Great Wyrley Parish Council**

Please confirm the contact details for the Clerk, RFO (if applicable), and Chair to assist us in ensuring that our records are kept up to date.

Clerk name: Mrs Sian McGlue	RFO name (if different to clerk)	Chair name: Cllr. Mrs K.M. Perry, MBE
Clerk working hours (so we know when we can ring) 10am to 4pm Monday, Tuesday, Thursday Friday	Clerk working hours (so we know when we can ring)	
Is this person the primary contact: Yes	Is this person the primary contact: Yes/No	
Authority registered address: Great Wyrley Parish Council Great Wyrley Community Centre Landywood Lane Great Wyrley WS6 6JX	Authority registered address:	Chair contact postal and email address cllrkperry@greatwyrleyparishcouncil.gov.uk Postal address: C/O Great Wyrley Parish Council Great Wyrley Community Centre Landywood Lane Great Wyrley WS6 6JX
Telephone: Primary contact number: 01922 414768 Mobile/alternative number: N/A	Telephone: Primary contact number: Mobile/alternative number:	Telephone: Primary contact number: 01922 412369 Mobile/alternative number: N/A
Email address (please do not provide a personal email unless the Clerk/RFO does not have a Council/Meeting email) clerk@greatwyrleyparishcouncil.gov.uk <i>NB: to be compliant with the requirements of assertion 10 within the Proper Practices of the SAPP Practitioner's Guide 2025, the authority "must have a generic email account hosted on an authority owned domain, for example clerk@abcparishcouncil.gov.uk or clerk@abcparishcouncil.org.uk rather than abcparishclerk@gmail.com or abcparishclerk@outlook.com for example".</i>		

**Notice of appointment of date for the exercise of public rights
Accounts for the year ended 31st March 2026**

The Local Audit and Accountability Act 2014, and
The Accounts and Audit (England) Regulations 2015 (SI 234)

<p>1. Date of announcement: Friday 5th June 2026 (a)</p> <p>2. Any person interested has the right to inspect and make copies of the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating to them. For the year ended 31 March 2026 these documents will be available on reasonable notice on application to:</p> <p>(b) Mrs Sian McGlue, Clerk and RFO, Great Wyrley Parish Council, Great Wyrley Community Centre, Landywood Lane, Great Wyrley WS6 6JX email; clerk@greatwyrleyparishcouncil.gov.uk</p> <p>commencing on (c) Monday 8th June 2026</p> <p>and ending on (d) Friday 17th July 2026</p> <p>3. Local Government Electors and their representatives also have:</p> <ul style="list-style-type: none">• the opportunity to question the auditor about the accounts; and• the right to make objections to the accounts or any item in them. Written notice of an objection must first be given to the auditor and a copy sent to the Authority (f). <p>The auditor can be contacted at the address in paragraph 4 below for this purpose during the inspection period at 2 above.</p> <p>4. The auditor's limited assurance review is being conducted under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit (England) Regulations 2015 and the National Audit Office' Code of Audit Practice. Your review is being carried out by:</p> <p>Forvis Mazars LLP, Newcastle Office via 30 Old Bailey, London, EC4M 7AU Email: local.councils@mazars.co.uk</p> <p>5. This announcement is made by:</p> <p>6. <i>Mrs S. McGlue, Clerk and RFO, Great Wyrley Parish Council</i></p>	<p>(a) Insert date of placing of this notice on your website.</p> <p>(b) Insert name, position and contact details of the Clerk or other person to whom any person may apply to inspect the accounts.</p> <p>(c) And</p> <p>(d) The inspection period must be 30 working days in total and commence no later than 1 July 2026.</p> <p>(e) Insert name and position of person placing the notice</p>
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Internal Audit Report – Great Wyrley Parish Council

For the year ending: 31 March 2026 (AGAR compliance)

Parish Council	Great Wyrley Parish Council
Internal Auditor	Steven Johnson
Report date	08 May 2026
Audit period covered	01 April 2025 – 31 March 2026
Fieldwork dates	23 January 2026 – 08 May 2026

1. Executive summary

Overall assurance opinion: Substantial

Summary: This internal audit provides independent assurance on the adequacy and effectiveness of the Council's governance, financial management and internal control environment for the period noted above, with reference to the Annual Governance and Accountability Return (AGAR) requirements.

2. Background, responsibilities and audit standards

Council responsibilities: The Council is responsible for ensuring that financial management is adequate and effective and that a sound system of internal control is maintained throughout the year.

Internal auditor responsibilities: To plan and perform the audit to obtain reasonable assurance as to whether the Council's systems and controls are operating effectively, and to report findings and recommendations to the Council.

Inherent limitations: Internal audit is based on sample testing and is not designed to identify all errors, fraud or irregularities. The report provides an opinion based on the evidence available at the time of audit.

Council: Great Wyrley Parish Council

3. Audit objectives and scope

3.1 Objectives

- To ensure the Council's financial affairs are managed in accordance with proper practices.

- To review and test the adequacy and effectiveness of the Council's internal controls.
- To confirm compliance with relevant laws, regulations and Council policies.
- To identify areas for improvement and recommend actions to mitigate risks.

3.2 Scope areas

- **Governance and accountability:** council minutes and decision-making; compliance with Financial Regulations; declarations of interest and conflicts of interest.
- **Financial management:** budget setting, monitoring and reporting; precept and other income; bank reconciliations and cash handling.
- **Expenditure and payments:** authorisation and supporting documentation; procurement and value for money; petty cash, grants and donations.
- **Asset management:** asset register and inventory; physical verification of significant assets; insurance arrangements.
- **Payroll and staff costs:** payroll calculations and authorisations; PAYE/NI/pensions compliance and staff contracts.
- **Risk management and internal controls:** internal control procedures; segregation of duties; anti-fraud measures.
- **Statutory and regulatory compliance:** annual return (AGAR) and supporting evidence.

3.3 Methodology

- Review of documentation and records.
- Enquiries with the Clerk/RFO.
- Sample testing of transactions and key controls.
- Physical inspection/verification where appropriate (e.g., significant assets).

3.4 Timing

Audit fieldwork was completed in January and May 2026. The final report will be issued in May 2026, as agreed with the Council, to support timely completion of the AGAR.

3.5 Limitations of scope

The internal audit provides reasonable (not absolute) assurance. Testing is undertaken on a sample basis; therefore, errors or irregularities may not be detected. The audit does not remove the Council's responsibility for maintaining effective controls and proper accounting records.

4. Summary of audit findings

The audit identified a number of matters arising from the review of governance, financial management and internal controls. These findings should be considered by the Council

in order to further strengthen existing arrangements, address the areas noted during the review and support continued compliance with AGAR requirements.

4.1 Inspection of financial records

A review of the Parish Council's internal controls was undertaken during visits to the Council offices on 23 January 2026 and 08 May 2026, at which time access was provided to the financial records and accounting system.

This enabled completion of the review work required to support the Internal Audit section of the AGAR 2025/26, and no matters were identified that prevented sign-off.

4.2 Summary of fieldwork

The fieldwork provided assurance that:

- monthly bank reconciliations, including the year-end reconciliation, had been completed, with any differences clearly identified and investigated;
- year-end debtors and creditors had been identified and accounted for appropriately;
- VAT had been accounted for correctly and the year-end accrual had been appropriately included in the accounts;
- petty cash transactions had been appropriately authorised and reconciled to the accounting records;
- payments had been supported by the relevant authorisations;
- income had been recorded and accounted for correctly;
- relevant information had been published on the Council's website and public consultation notices had been issued within the required legislative timescales;
- risks had been identified and recorded within the Council's risk register;
- budget-setting and budget-monitoring arrangements were robust and were subject to regular review and reporting to members; and
- earmarked reserves had been reviewed and were considered appropriate to the Council's needs.

4.3 Audit opinion

Opinion

As Internal Auditor, my objective was to assess whether the Parish Council's system of internal control was adequate to support completion of page 3 of the AGAR for 2025/26. On the basis of the work undertaken, I am satisfied that the key areas reviewed were supported by generally strong and effective controls, and no significant matters arose that would prevent completion of this year's AGAR.

4.4 Internal controls

Bank reconciliations

Testing was undertaken on the monthly bank reconciliations. All 12 accounting periods had been completed promptly and evidenced as reviewed by authorised officers.

It was also noted that the prior year recommendation to retain supporting evidence for all figures had been implemented.

Payments and VAT treatment

A sample of 40 paid invoices was selected for testing. Of these, 2 payments had been processed without the relevant approvals having been obtained in advance.

Additional testing was undertaken to confirm the accuracy of VAT accounting. In all instances reviewed, VAT had been accounted for correctly.

Recommendation 1: All payments should be supported by the appropriate authorisation before they are processed.

Petty cash

All petty cash vouchers were reviewed as part of the current year audit. It was noted that the prior year recommendation had been implemented, such that the individual reclaiming petty cash was not the same individual approving the voucher.

Asset register

An extensive review of the asset register had been undertaken by the Clerk during the previous 12 months in response to the recommendation arising from the prior year internal audit.

During the current year review, I was able to verify the existence of all Council assets included within my sample, supported by improved record-keeping and the regular review of the asset register.

The review also identified that certain assets had not been reflected on the balance sheet because their original cost and acquisition date were not known.

Recommendation 2: In accordance with best practice, assets for which a historic value cannot be established should be recorded in the asset register at a nominal value of £1.

During my visit in May, I was able to confirm that this recommendation had already been implemented.

Risk management

Following the prior year recommendation that the risk register should be reviewed annually, it was noted that appropriate action had been taken. The asset register had been reviewed by the Clerk and RFO, and a report had been presented to members, who had considered and agreed the Council's risks. This was formally recorded in the minutes and was available for inspection on the Council's website.

Payroll

Payroll testing was undertaken to assess the accuracy of payroll processing and compliance with the approval requirements for payroll documentation used to support staff payments.

While payroll calculations were confirmed as accurate in all cases reviewed, several timesheets had not been authorised by the relevant line managers.

Recommendation 3: All timesheets relating to additional hours should be authorised by the relevant manager to ensure that such payments are properly approved and accurately processed.

5. Conclusion

In conclusion, the audit work completed for the year ending 31 March 2026 indicates that Great Wyrley Parish Council has maintained a generally sound framework of governance, financial management and internal control. While a small number of areas for improvement were identified, these do not detract from the overall substantial assurance opinion and can be addressed through the recommendations set out in this report. Subject to the Council continuing to strengthen these arrangements, I am satisfied that the report supports completion of the AGAR for 2025/26.

6. Appendices

Appendix A – Information and documents requested

- Latest Financial Regulations and Standing Orders (including adoption/review minute reference).
- Minutes and agendas for the audit period (Full Council and committees).
- Cashbook/receipts & payments or accounting system export for the period.
- Bank statements for all accounts; bank reconciliation working papers.
- Budget and in-year monitoring reports.
- Invoices, receipts and supporting evidence for a sample of payments; payment schedules.
- Payroll records: contracts, payslips, RTI submissions, pension evidence.

- Asset register; evidence of asset checks.
- Risk register and review evidence.
- AGAR draft and supporting working papers (including variance analysis).

Appendix B – Sampling and testing summary

Population	Total items	Sample basis
Payments	40	Random sample
Bank reconciliations	12	All periods
Payroll months	4	Random sample
Petty cash	13	All petty cash vouchers
Year-end creditors	3	Random sample
Year-end debtors	2	Random sample
Asset register	10	5 random and 5 high-value

Appendix C – Glossary

- **AGAR:** Annual Governance and Accountability Return.
- **Clerk/RFO:** Clerk and Responsible Financial Officer.
- **Proper practices:** Practices set out in statutory guidance and the sector's governance/accounting guidance applicable to local councils.

Signed by: Steven Johnson, Internal Auditor

Signature:



Date: 08 May 2026

Follow-Up Report to Internal Audit Recommendations

Great Wyrley Parish Council

Year Ending 31 March 2026

Following consideration of the Internal Audit Report dated 08 May 2026, the Council confirms the following actions and responses in relation to the recommendations raised:

Recommendation 1

Recommendation:

“All payments should be supported by the appropriate authorisation before they are processed.”

Response:

A revised process has now been implemented to ensure appropriate authorisation arrangements are in place where payments are required before the next available Council meeting.

Where payment is due prior to the next scheduled meeting or where payments exceeding £500, verbal authorisation is sought from the Chairman before the payment is processed.

In addition, an updated “Payments for Authorisation” report was introduced during the latter part of 2025/26 and is presented at the next available Council meeting. This report includes:

- payments made by cheque;
- payments made by bank transfer; and
- retrospective payments processed since the previous meeting.

This process ensures transparency and appropriate member oversight whilst allowing the Council to meet payment deadlines where necessary.

Recommendation 2

Recommendation:

“In accordance with best practice, assets for which a historic value cannot be established should be recorded in the asset register at a nominal value of £1.”

Response:

This matter had already been addressed prior to the conclusion of the audit and was confirmed within the Internal Audit Report. Assets where a historic value could not be established have now been recorded in the asset register at a nominal value of £1 in accordance with best practice guidance.

Recommendation 3

Recommendation:

“All timesheets relating to additional hours should be authorised by the relevant manager to ensure that such payments are properly approved and accurately processed.”

Response:

Appropriate procedures have now been reinforced to ensure that any necessary authorisation is obtained before payroll processing commences. All additional hours and overtime claims will require authorisation by the relevant manager prior to submission for payroll processing.

The Council will continue to monitor compliance with these arrangements as part of its internal control procedures.