

Delivering a brighter, greener future for all

24th June 2021

AGENDA

Dear Councillor

You are summoned to an:

Extraordinary Meeting of Warminster Town Council

on Wednesday 30th June 2021 at 7.00pm

**to be held at Warminster Civic Centre, Sambourne Road,
Warminster BA12 8LB**

Membership:

Cllr Allensby (West)	Cllr Keeble (West)
Cllr Brett (East) Vice Chairman of the Council and Deputy Mayor	Cllr Macdonald (East)
Cllr Cooper (Broadway)	Cllr Macfarlane (West)
Cllr Davis (East)	Cllr Parks (North)
Cllr Fraser (West)	Cllr Robbins (East)
Cllr Fryer (Broadway)	Cllr Syme (Broadway)
Cllr Jeffries (North) Chairman of the Council and Mayor	

Members of the public are welcome to attend meetings of the council and committees, unless excluded due to the confidential nature of the business.

Owing to Covid19 social distancing rules, if you wish to attend in person, please contact the council offices in advance of the meeting as numbers are restricted.

If you wish to contribute during public participation, please contact admin@warminster-tc.gov.uk prior to the meeting to enable this to be facilitated. If you do not wish to attend in person, the chairman may read out your contribution. The meeting is streamed live and recorded. If you wish to view the meeting, please see the link on the Warminster Town Council website www.warminster-tc.gov.uk in the meetings diary.

Yours sincerely



Cllr Steve Jeffries
Chairman of the Council and Mayor of Warminster

1. **Apologies for Absence**
To receive and accept apologies, including reason for absence, from those unable to attend.
2. **Declarations of Interest**
To receive any declarations of interest under Warminster Town Council's Code of Conduct issued in accordance with the Localism Act 2011.
3. **Questions**
To receive questions from members of the council submitted in advance to the town clerk.

***Standing Orders will be suspended,
to allow for public participation.***

4. **Public Participation**
To enable members of the public to address the council with a written submission, an allowance of three minutes per person regarding any item on the agenda and **to receive** any petitions and deputations. The mayor will read any statements submitted.

***Standing Orders will be reinstated,
following public participation.***

5. **Internal Audit Report 2020 – 2021 (Final)**
To receive and note the final audit report which is enclosed for consideration. (See attached).

Members are requested to consider and approve the attached report.

6. **Financial Statements for Year Ended 31st March 2021**
Members have been sent a copy of the council's unaudited financial statements. Any questions regarding the accounts should be sent to the town clerk by Tuesday 29th June 2021, the answers to which will be collated and presented to members at the meeting. (See attached).

Members are requested to:

- 6.1 **Note the Responsible Financial Officer's (RFO) Certificate (p.4) duly signed**
- 6.2 **To approve the accounts; and**
- 6.3 **To authorise Mayor Cllr Jefferies and the RFO to duly sign the approval (p.10).**

7. **Section 1: Annual Governance Statement 2020 - 2021**
Members are requested to consider, approve and to authorise the chairman of the meeting and the town clerk to sign the Annual Governance Statement 2020 – 2021. (See attached).
8. **Section 2: Accounting Statements 2020 - 2021**
Members are requested to consider, approve and to authorise the chairman of the meeting to sign the Accounting Statements 2020 – 2021. As required, the

RFO has certified and signed the accounting statements before presentation to members. (See attached).

9. Annual Governance and Accountability Return (AGAR) 2020 – 2021

To note the completion of the AGAR 2020 - 2021 which the town clerk will submit to PKF Littlejohn LLP as stipulated by legislation, with all supporting documents required concerning reconciliations and variances on the accounting statements.

The commencement for the exercise of public rights will commence on Thursday 1st July 2021 and will continue for a 30-day working period in accordance with 'The Local Audit and Accountability Act 2014'. The signed statements, statutory declaration, final internal audit report and notice will be published on the external and internal notice boards as well as on the council's website. Following completion of the council's Limited Assurance Review the council will publish the certified AGAR by no later than 30th September 2021.

10. Communications

The members to decide on items requiring a press release and **to nominate** a speaker for any item on the agenda if required.

Next meeting: Monday 26th July 2021

Minutes from this extraordinary meeting will be available to all members of the public either from our website www.warminster.uk.com or by contacting us at Warminster Civic Centre.

Warminster Town Council

Internal Audit Report 2020-21 (Final Update)

Chris Hackett

***For and on behalf of
Auditing Solutions Ltd***

Background and Scope

The Accounts and Audit Regulations require all town and parish councils to arrange for an independent internal audit examination of their accounting records and system of internal control and for the conclusions to be reported each year in the Annual Governance and Accountability Return (AGAR).

This report details the work undertaken for our 2020-21 review which took place on 7th January and 4th June 2021 together with our preparatory work. It consolidates the matters in our interim report issued in January 2021. Due to the impact of the Covid-19 pandemic our review has been undertaken remotely. We wish to thank the Officers for providing all the requested documents in electronic format to facilitate the completion of our work.

Internal Audit Approach

In completing our review for the year, we have again had regard to the materiality of transactions and their susceptibility to potential miss-recording or misrepresentation in the year-end Statement of Accounts and AGAR.

Our programme has been designed to afford appropriate assurance that the Council's financial systems remain robust and operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the 'Internal Audit Report' which forms part of the Council's AGAR and requires that we give independent assurance over eleven internal control objectives.

Overall Conclusion

Based on our work completed, the Council continues to operate effective control systems that should help ensure that transactions are recorded accurately in the financial ledger and subsequently, the detailed Statement of Accounts and AGAR. Our detailed findings are set out in the following sections. We have duly signed the Internal Audit section of the AGAR providing a copy to officers.

We request this report is presented to Members.

This report has been prepared for the sole use of Warminster Town Council. To the fullest extent permitted by law, no responsibility or liability is accepted by Auditing Solutions Ltd to any third party who purports to use or rely, for any reason whatsoever, on this report, its content or conclusions.

Detailed report

Accounting Records and Bank Reconciliations

The Council uses the Rialtas accounts software, with external contractors (DCK Beavers Ltd) preparing the accounts from detailed records maintained by the officers. A combined cashbook for the Current & Instant Access bank accounts, operated at HSBC, is maintained.

Our objective here is to ensure that the accounting records are being maintained accurately and currently and that no anomalous entries appear in cashbooks or financial ledgers. We have, consequently:

- Checked and agreed the opening Trial Balance in the Rialtas software for 2020-21 to the closing financial records for 2019-20 to ensure that all balances have been properly rolled forward;
- Verified that an appropriate cost and nominal ledger structure remains in place;
- Confirmed the accounting system remained in balance at the date of our reviews by running a data check to confirm the trial balance agreed to the nominal ledger (the main accounting record);
- Confirmed the External Auditor raised no issues following their work on the 2019/20 accounts;
- Discussed arrangements for backing up the system with the Clerk. We understand this is done regularly to a Cloud by the Council's IT provider, with DCK also taking backups of the Rialtas system;
- Checked and agreed two sample months' transactions in the cashbook (November 2020 and March 2021) to the bank statements, including the regular "sweep" transfers to maintain the current account balance at a constant £5,000;
- Checked and agreed the software based bank reconciliations as at 31st October, 30th November 2020 and 28th February and 31st March 2021 confirming there were no long standing, un-cleared adjustments or any other abnormal entries arising; and
- Confirmed member oversight of the accounts and bank reconciliations.

Conclusions

We are pleased to record that no issues arise in this area.

We have ensured the accurate disclosure of the combined year-end cash and bank balances in the year's Accounts and AGAR.

Review of Corporate Governance

Our objective here is to ensure that the Council has robust corporate governance documentation and processes in place, and that, as far as we may reasonably be expected to ascertain (as we do not attend Council or Committee meetings) all meetings are conducted in accordance with the adopted Standing Orders and no actions of a potentially unlawful nature have been or are being considered for implementation. We have:

- Noted that Standing Orders and Financial Regulations are kept under review. Specifically, that they were reviewed and re-adopted at the Full Council meeting in May 2020, further discussed in March 2021 with a working party set up to undertake a review reporting back in May 2021;
- Noted that following approval of the 2019/20 Accounts in July 2020, the Council advertised the availability of the accounts for public inspection by issuing the notice of Public Rights;
- Noted the Council continues to monitor other aspects of its Constitutional arrangements including its scheme of delegation and key policies; and
- Completed our examination of the minutes of the Full Council and its extant Committee meetings (except for Planning) as posted on the Website.

Conclusions

No matters have been identified in this area from our work.

Review of Expenditure

Our aim here is to ensure that:

- Council resources are released in accordance with the Council's approved procedures and budgets;
- Payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- All discounts due on goods and services supplied are identified and appropriate action taken to secure the discount;
- The correct expense codes have been applied to invoices when processed; and
- VAT has been appropriately identified and coded to the control account for periodic recovery.

We discussed with the Clerk the arrangements for processing and approving payments noting that a coding slip is used to record signatures with lists of payments reported to Members.

We have tested a sample of payments examining all those individually in excess of £3,500, together with a more random sample of every 40th cash book transaction to the end of March 2021. Given the audit work was done remotely and required evidence being scanned to us, our focus this year was on obtaining invoices or other information confirming the payments. For example, we did not request that copies of orders be scanned over. Our test sample comprised 55 cash book payments made up of 88 separate invoices and totaled £350,440 representing 50% of non-payroll costs for the year. Payments were supported by documentation.

At the interim stage we noted the Council was in the process of letting a contract for the construction of a splash pad. We noted that independent surveyors were appointed to manage the tender and we reviewed their report. We note the contract was advertised on the Government's contract finder website.

We have reviewed the VAT control account on the Rialtas system noting that returns continue to be prepared and submitted quarterly. We have verified the 2020/21 quarterly reclaim to the underlying control account records confirming receipt of the funds or in the case of quarter four to the year-end debtors. We further confirmed the VAT due to be recovered at the end of 2019/20 has also been reclaimed.

Conclusion

No issues arise from our work in this area. Based on our sample payments are supported by documentation.

Assessment and Management of Risk

Our aim here is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage those risks in order to minimise the opportunity for their coming to fruition. We have:

- Noted that during the year Officers produce regular risk assessments using the national LCRS software. These risk assessments are reported to the HR Committee in line with the Council's scheme of delegation. In March 2021 an annual summary of the risk assessment was presented to Full Council. We note the risk assessment contains a wide range of risks including financial risks;
- Reviewed the Council's current insurance cover which is provided by Royal and Sun Alliance PLC noting that cover includes:
 - Buildings insurance
 - Business interruption insurance

- Employer's liability cover for £10m
 - Public liability £15m
 - Fidelity insurance £0.999m and
 - Confirmed there is separate vehicle insurance; and
- Confirmed arrangements for completing safety inspections of play areas.

Conclusions

No issues arise in this area of our work requiring formal recommendations. The Council has arrangements for managing risk. Members may wish to consider increasing the level of fidelity guarantee insurance, currently £0.999m to equate to the level of cash and bank balances, at the year-end balances were £1,047,485.

Precept Determination and Budgetary Control

We aim in this area of our work to ensure that the Council has appropriate procedures in place to determine its future financial requirements leading to the adoption of an approved budget and formal determination of the annual precept; that effective arrangements are in place to monitor budgetary performance throughout the financial year and that the Council has identified and retains appropriate reserve funds to meet future spending plans.

We are pleased to note that Members are provided with regular financial information including budget monitoring reports.

We reviewed the 2020/21 budget outturn report and made also comparison to trends in spending over previous years. We note the variation in 2020/21 to the prior year reflecting the one off spending in 2019/20 on the skate park and also the impact Covid-19 has had on Council activities.

At 31st March 2021 balances carried forward (per the AGAR) totalled £982,292, including earmarked reserves of £692,976 and a general balance of £289,316. Spending in the year, per the AGAR, was £999,618 or some £83,302 a month. The general balance is some 3.5 months spending.

We note that following initial consideration of the 2021/22 budget by the Finance and Audit Committee, Full Council met and agreed the 2021/22 budget and precept at their meeting held on 18th January 2021. The Council's accountants provided a report to support the budget setting process. This comprised line by line analysis of 2020/21 income and expenditure and proposals for 2021/22. Also, it provided detail of projects and reserves. There was a detailed discussion at Council when setting the budget which included consideration of the impact of devolved services and the impact on reserves of different levels of precept.

Conclusions

No issues arise from our review in this area. We note the Council's general balance is within the normal range for town and parish councils of three of eight months spending.

Review of Income

Our objective here is to ensure that robust procedures are in place to ensure that all income due to the Council is identified and invoiced (where applicable) with recovery effected within a reasonable time span. In addition to the precept the Council receives various grants and income from lettings and service provision. We have considered budget reports and the impact the Covid-19 pandemic has had on income streams and tested the following, specifically, we:

- Agreed the 2020/21 precept as recorded in the minutes to the amounts receipted into the Cash Book. We further agreed the precept received to the list of 2020/21 parish and town council precept demands published independently by the Government;
- Reviewed the unpaid invoices report on Rialtas at our interim and final review noting there were no material aged debts;
- Tested the interest/investment income recorded in the Ledger to the third party CCLA statements;
- Tested rental income for Dewey House to supporting paperwork;
- Confirmed the grant received from the Dewey Trust to the minutes;
- Discussed controls over income arising at the Pavilion confirming cash sheets are prepared and checked; and
- As noted earlier in this report, we have tested two sample month's receipt transactions from the cashbook to the bank statements with no issues arising.

Conclusion

The Council has systems in place to manage and monitor income.

Petty Cash Account

The Council continues to operate a limited petty cash scheme with an Excel control sheet forming the basis of the periodic re-imburement to the agreed maximum holding level of £250. We have examined the sheet prepared covering transactions for August and September 2020, testing to ensure that each transaction recorded is appropriately supported by a trade invoice or till receipt.

We note that reconciliations are reported to the Finance and Audit Committee.

Conclusion

No issues arise in this area.

Salaries and Wages

In examining the Council's payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the requirements of HM Revenue and Customs (HMRC) legislation as regards the deduction and payment over of income tax and NI contributions, together with meeting the requirements of the local government pension scheme in relation to the employees' contribution bandings.

We note the Council has engaged Wiltshire Council to process its payroll. We discussed the controls over the processing of payroll with Town Council officers and then tested transactions in September as a sample month. Specifically, we have:

- Confirmed gross pay for employees per their pay slip is correct on a sample basis by reference to national spinal column points and is consistent with the establishment list provided by officers, the latter showing hours worked and pay points;
- Tested that PAYE, NI and pension deductions are correctly made by reperforming a sample; and
- Tested that the payroll summary reports showing amounts due to the HMRC, the Pension Fund Administrator and the amount due for net pay for September 2020 agree to the amounts paid per the cash book.

Conclusions

We are pleased to record that no issues have arisen from our review of a sample of payroll transactions this year. We have completed a month-on-month trend analysis to the year end to confirm there were no material changes in payroll costs.

Asset Register

The Accounts and Audit Regulations 1996 (as amended periodically) require that all Councils establish and maintain inventories/asset registers of buildings, land, plant and equipment, etc. owned by them.

We have confirmed the Council is maintaining its asset register. It shows assets by category, recording additions and as appropriate disposals during the year. For management purposes it records also a charge for depreciation, although for the AGAR disclosure the cost is used as required by the regulations. We have sample checked additions in the year to confirm they are recorded at cost net of VAT. We have agreed the total balance on the fixed asset register to the AGAR line 9 and to the statement of accounts.

Conclusions

The Council is maintaining an asset register as required by the Regulations.

Investment and Loans

Our objectives here are to ensure that the Council is “investing” surplus funds, be they held temporarily or on a longer-term basis in appropriate banking and investment institutions, that an appropriate investment policy is in place, that the Council is obtaining the best rate of return on any such investments made and that interest earned is brought to account correctly and appropriately in the accounting records. We also aim to ensure that any loan repayments due to or payable by the Council are transacted in accordance with appropriate loan agreements.

The Council has invested funds in the CCLA. We test checked the balance reported on the CCLA statement during the year to the balance reported in the Rialtas Ledger and agreed the balance at 31st March 2021 to the year-end accounts. As previously noted, we tested the interest received as recorded in Rialtas to the CCLA statements. We further confirmed the Council’s Treasury Management Policy was reviewed during the 2020/21 financial year.

We also note the existence of one PWLB loan and test checked the repayment made in September 2020 to the PWLB statement. At the year-end we agreed the balance on the PWLB loan as reported in the Council’s Statement of Accounts and AGAR to the list of PWLB outstanding balances published by the Government’s Debt Management Office.

Conclusions

No issues arise in this area based on our work.

Statement of Accounts / Annual Governance and Accountability Return (AGAR)

We have reviewed the year end accounts prepared by DCK considering any major variations year on year in reported figures and reviewing the supporting working papers confirming key amounts, as noted earlier in this report, including; cash and bank balances,

the precept income, loans and investments and fixed assets. We test checked the disclosures to Rialtas and reviewed debtors and creditors.

In addition, we have agreed the amounts in the draft Annual Return (AGAR) working paper prepared by DCK to the supporting records.

Conclusions

No further matters arise from this area of our work. We have duly signed off the Internal Audit Certificate in the year's AGAR providing a copy for the Officer's necessary further action. We also take this opportunity to remind the Officers of the requirements of the guidance notes in the preface to the year's AGAR in relation to the documentation that should be displayed on the Council's website, together with the need to ensure compliance with the timing requirements for publication of the Notice of Public Rights to examine the Council's documentation for the financial year.

Annual Internal Audit Report 2020/21

Warminster Town Council

<https://www.warminster-tc.gov.uk>

During the financial year ended 31 March 2021, 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 2020/21 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 2019/20, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")			N/A
L. If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.			N/A
M. The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2019/20 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

07/01/2021

04/06/2021

Name of person who carried out the internal audit

Chris Hackett for Auditing Solutions Ltd

Signature of person who carried out the internal audit

C. Hackett

Date

05/06/2021

*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).

Warminster Town Council

Unaudited Financial Statements

For the year ended 31 March 2021

Warminster Town Council

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31 March 2021

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Warminster Town Council

Council Information

31 March 2021

(Information current at 30th June 2021)

Mayor

Cllr S Jefferies

Councillors

Cllr D Brett (Deputy Mayor)

Cllr S. Allensby

Cllr A. Cooper

Cllr A. Davis

Cllr S. Fraser

Cllr R. Fryer

Cllr P. Keeble

Cllr P. Macfarlane

Cllr P. Macdonald

Cllr B. Parks

Cllr C Robbins

Cllr J. Syme

Clerk to the Council

Mrs Fiona Fox

Auditors

PKF Littlejohn LLP

SBA Team

1 Westferry Circus

Canary Wharf

London

E14 4HD

Internal Auditors

Auditing Solutions Limited

Clackerbrook Farm

46 The Common

Bromham

Chippenham

Wiltshire

SN15 2JJ

Warminster Town Council
Statement of Responsibilities
31 March 2021

The Council's Responsibilities

The council is required:

- to make arrangements for the proper administration of its financial affairs
- to secure that one of its officers (R.F.O.) has the responsibility for the administration of those affairs. At this council that officer is the Clerk to the Council, and
- to manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.

The Responsible Financial Officer's Responsibilities

The R.F.O. is responsible for the preparation of the council's Unaudited Financial Statements in accordance with Part 4 of the "Governance and Accountability for Local Councils – A Practitioners Guide (England) (as amended)" (the guide), so far as is applicable to this council, to present a true and fair view of the financial position of the council at 31 March 2021 and its income and expenditure for the year then ended.

In preparing the Unaudited Financial Statements, the R.F.O. has:

- selected suitable accounting policies and then applied them consistently
- made judgements and estimates that were reasonable and prudent, and
- complied with the guide.

The R.F.O. has also:

- kept proper accounting records, which were up to date, and
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

Responsible Financial Officer's Certificate

I further certify that the Unaudited Financial Statements present a true and fair view of the financial position of Warminster Town Council at 31 March 2021, and its income and expenditure for the year ended 31 March 2021.

Signed: 

Mrs Fiona Fox- Clerk to the Council

Date: 

Warminster Town Council
Statement of Accounting Policies
31 March 2021

Auditors

The name and address of the External Auditors is provided for information only.

These Statements are not subject to audit and the External Auditors have no responsibility for them.

Accounting Convention

The accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) (FRSSE) issued by the Accounting Standards Board, as applied to Local Councils by part 4 of Governance and Accountability for Local Councils – A Practitioners Guide (England) (the guide). Comparative figures have been restated to conform to the revised formats where appropriate. Certain requirements have been omitted for clarity and simplicity as these statements are not subject to audit. They are produced in support of the council's audited Statement of Accounts contained within the Annual Return Statement of Accounts.

These accounts have been prepared having regard to the fundamental accounting concepts of: Going Concern, Prudence, Accruals, Relevance, Consistency, Reliability, Comparability, Understandability and Materiality.

The accounts have been prepared under the historical cost convention.

Fixed Assets

All expenditure in excess of £1000 (on any one item or group of similar items) on the acquisition, creation or enhancement of fixed assets is capitalised on an accruals basis in the accounts. Expenditure on fixed assets is capitalised, provided that the fixed asset yields benefits to the authority and the services it provides, for a period of more than one year. Fixed assets are valued on the basis recommended by the Chartered Institute of Public Finance and Accountancy (CIPFA) and in accordance with the statements of asset valuation principles and guidance notes issued by the Royal Institution of Chartered Surveyors (RICS). The closing balances are stated on the following basis:

all assets are included in the balance sheet at the lower of cost (estimated where not known) or estimated realisable value, except that,

certain community assets are the subject of restrictive covenants as to their use and/or future disposal. Such assets are therefore considered to have no appreciable realisable value and are included at nominal value only.

The surplus or deficit arising on periodic revaluations of fixed assets has been credited or debited to the Revaluation Reserve. Subsequent revaluations of fixed assets are planned at five yearly intervals, although material changes to asset valuations will be adjusted in the interim period, should they occur.

In accordance with Financial Reporting Standard (FRS) 15, depreciation is provided on all operational buildings (but not land), as well as other assets.

Depreciation Policy

Buildings and leasehold land are depreciated over the shorter of 50 years or the anticipated remaining useful lives on a straight line basis.

Freehold land is not depreciated.

Non Operational Assets (including Investment Properties) are not depreciated.

Vehicles, plant, equipment and furniture are depreciated over 3 to 10 years on a straight line basis.

Infrastructure assets are depreciated over 10 years at 10% per annum straight line.

Community assets are not depreciated, because they are of either intrinsic or purely nominal value.

Depreciation is accounted for as a Balance Sheet movement only, not through the Income and Expenditure Account.

Warminster Town Council
Statement of Accounting Policies
31 March 2021

Grants or Contributions from Government or Related Bodies

Capital Grants

Where a fixed asset has been acquired or improved with the financing either wholly or in part by a grant or contribution from government or a related body, e.g. Sports Council, the amount of the grant has been credited to Deferred Grants Account and carried forward. Grants so credited are released back to revenue over the life of the asset to match, and thereby offset wholly or in part, depreciation charged.

Revenue Grants

Revenue grants are credited to income when conditions attached thereto have been fulfilled and/or equivalent expenditure has been incurred. Grants received in respect of which the conditions have not been fulfilled, or expenditure incurred, are carried forward as deferred revenue grants.

Stocks and Work in Progress

Stocks held for resale, where significant (generally in excess of £1,000), are valued at the lower of cost or net realisable value. Consumable stocks have been treated as an expense when purchased because their value was not material.

Debtors and Creditors

The revenue accounts of the council are maintained on an accruals basis in accordance with the regulations. That is sums due to or from the council during the year are included whether or not the cash has actually been received or paid in the year. Exceptions to this are payment of regular quarterly and other accounts (e.g. telephones, electricity). This policy is applied consistently each year. Therefore, it will not have a material effect on the year's accounts or on the council's annual budget.

The council reviews the level of its commercial debtors on a regular basis and provisions are made, as required, where the likelihood of amounts proving ultimately collectable is in doubt.

Value Added Tax

Income and Expenditure excludes any amounts related to VAT, as all VAT suffered/collected is recoverable from or payable to HM Revenue and Customs. Any amounts not so recoverable are treated as a separate expense.

External Loan Repayments

The council accounts for loans on an accruals basis. Details of the council's external borrowings are shown at note 19.

Reserves

The council maintains certain reserves to meet general and specific future expenditure. The purpose of the council's reserves is explained in notes 20 to 21.

Certain reserves are maintained to manage the accounting processes for tangible fixed assets, available for sale investments and retirement benefits. They do not represent usable resources for the council:

Capital Financing Account – represent the council's investment of resources in such assets already made.

Interest Income

All interest receipts are credited initially to general funds.

Warminster Town Council
Statement of Accounting Policies
31 March 2021

Cost of Support Services

The costs of management and administration have been apportioned to services on an appropriate and consistent basis.

This apportionment is not reflected in the Income and Expenditure account, but is used for Management Accounting and Annual Report purposes only.

Pensions

The pension costs that are charged against precept in the council's accounts, in respect of its employees, are equal to the contributions paid to the funded pension scheme for those employees.

These contributions are determined by the fund's actuary on a triennial basis and are set to meet 100% of the liabilities of the pension fund, in accordance with relevant government regulations.

The next actuarial valuation is due at 31st March 2022 and any change in contribution rates as a result of that valuation will take effect from 1st April 2023.

Warminster Town Council
Income and Expenditure Account
31 March 2021

	Notes	2021 £	2020 £
Income			
Precept on Unitary Authority		1,180,666	786,483
Grants Receivable		(18,861)	133,216
Rents Receivable, Interest & Investment Income		8,375	12,460
Charges made for Services		92,063	140,294
Other Income		481	5,931
Total Income		1,262,724	1,078,384
Expenditure			
Direct Service Costs:			
Salaries & Wages		(235,221)	(209,483)
Grant-aid Expenditure		(32,163)	(25,156)
Other Costs	1	(377,593)	(323,202)
Democratic, Management & Civic Costs:			
Salaries & Wages		(164,000)	(159,025)
Other Costs	1	(80,076)	(99,450)
Total Expenditure		(889,053)	(816,316)
Excess of Income over Expenditure for the year.		373,671	262,068
Net Operating Surplus for Year		373,671	262,068
STATUTORY CHARGES & REVERSALS			
Statutory Charge for Capital (i.e. Loan Capital Repaid)		(23,462)	(22,347)
Capital Expenditure charged to revenue	13	(87,103)	(238,013)
Transfer (to)/from Earmarked Reserves	21	(183,738)	1,219
Surplus for the Year to General Fund		79,368	2,927
Net Surplus for the Year		263,106	1,708
The above Surplus for the Year has been applied for the Year to as follows:			
Transfer (to)/from Earmarked Reserves	21	183,738	(1,219)
Surplus for the Year to General Fund		79,368	2,927
		263,106	1,708

The council had no other recognisable gains and/or losses during the year.

The notes on pages 12 to 20 form part of these unaudited statements.

Warminster Town Council
Statement of Movement in Reserves
31 March 2021

Reserve	Purpose of Reserve	Notes	2021 £	Net Movement in Year £	2020 £
Capital Financing Account	Store of capital resources set aside to purchase fixed assets	20	1,081,579	27,982	1,053,597
Earmarked Reserves	Amounts set aside from revenue to meet general and specific future expenditure	21	692,976	183,738	509,238
General Fund	Resources available to meet future running costs		289,316	79,368	209,948
Total			2,063,871	291,088	1,772,783

The notes on pages 12 to 20 form part of these unaudited statements.

Warminster Town Council

Balance Sheet

31 March 2021

	Notes	2021 £	2021 £	2020 £
Fixed Assets				
Tangible Fixed Assets	12		1,644,878	1,655,870
Current Assets				
Stock	16	4,797		4,609
Debtors and prepayments	15	33,943		111,426
Investments		913,805		373,049
Cash at bank and in hand		133,680		336,173
		1,086,225		825,257
Current Liabilities				
Current Portion of Long Term Borrowings		(24,633)		(23,462)
Creditors and income in advance	18	(103,934)		(106,071)
Net Current Assets			957,658	695,724
Total Assets Less Current Liabilities			2,602,536	2,351,594
Long Term Liabilities				
Long-term borrowing	19		(285,069)	(309,703)
Deferred Grants	17		(253,596)	(269,108)
Total Assets Less Liabilities			2,063,871	1,772,783
Capital and Reserves				
Capital Financing Reserve	20		1,081,579	1,053,597
Earmarked Reserves	21		692,976	509,238
General Reserve			289,316	209,948
			2,063,871	1,772,783

The Unaudited Financial Statements represent a true and fair view of the financial position of the Council as at 31 March 2021, and of its Income and Expenditure for the year.

These accounts were approved by the Council on 30th June 2021 .

Signed:

Cllr S Jefferies

Mayor

.....

Mrs Fiona Fox

Responsible Financial Officer

Date:

.....

The notes on pages 12 to 20 form part of these unaudited statements.

Warminster Town Council

Cash Flow Statement

31 March 2021

	Notes	2021 £	2021 £	2020 £
REVENUE ACTIVITIES				
<i>Cash outflows</i>				
Paid to and on behalf of employees		(365,913)		(363,057)
Other operating payments		(494,473)		(403,840)
			(860,386)	(766,897)
<i>Cash inflows</i>				
Precept on Unitary Authority		1,180,666		786,483
Cash received for services		121,035		140,327
Revenue grants received		(18,861)		133,216
			1,282,840	1,060,026
Net cash inflow from Revenue Activities	22		422,454	293,129
SERVICING OF FINANCE				
<i>Cash outflows</i>				
Interest paid		(16,139)		(17,255)
<i>Cash inflows</i>				
Interest received		1,175		5,260
Net cash (outflow) from Servicing of Finance			(14,964)	(11,995)
CAPITAL ACTIVITIES				
<i>Cash outflows</i>				
Purchase of fixed assets		(92,075)		(347,761)
<i>Cash inflows</i>				
Capital grant received		46,311		67,912
Net cash (outflow) from Capital Activities			(45,764)	(279,849)
Net cash inflow before Financing			361,726	1,285
FINANCING AND LIQUID RESOURCES				
(Increase) in money on call			(540,756)	(353,049)
<i>Cash outflows</i>				
Loan repayments made			(23,463)	(22,347)
Net cash (outflow) from financing and liquid resources			(564,219)	(375,396)
(Decrease) in cash	23		(202,493)	(374,111)

The notes on pages 12 to 20 form part of these unaudited statements.

Warminster Town Council

Notes to the Accounts

31 March 2021

1 Other Costs Analysis

Other Costs reported in the council's Income and Expenditure Account comprise the following:

Direct Service Costs

	2021	2020
	£	£
Community Centres	49,879	55,133
Outdoor Sports & Recreation Facilities	49,986	20,596
Community Parks & Open Spaces	131,658	137,622
Tourism Policy, Marketing & Development	7,142	11,297
Visitor Information	6,000	6,000
Cemeteries	1,259	1,410
Public Conveniences	28,940	27,220
Community Safety (Crime Reduction)	23,231	23,313
Street Cleansing	45,134	-
Promotion & Marketing of the Area	24,125	30,282
Community Development	27,287	22,156
Dewey House	15,115	13,329
Less: Grant-aid Expenditure	(32,163)	(25,156)
Total	377,593	323,202

Democratic, Management & Civic Costs

	2021	2020
	£	£
Corporate Management	57,956	64,026
Democratic Representation & Management	4,016	6,373
Civic Expenses	965	9,797
Mayors Allowance	1,000	1,999
Interest Payable	16,139	17,255
Total	80,076	99,450

As reported in the Statement of Accounting Policies, apportionment of central costs is not reflected in the above analysis.

2 Interest and Investment Income

	2021	2020
	£	£
Interest Income - General Funds	1,175	5,260
	1,175	5,260

3 Interest Payable and Similar Charges

	2021	2020
	£	£
External Interest Charges - Loans	16,139	17,255
	16,139	17,255

Warminster Town Council

Notes to the Accounts

31 March 2021

4 Agency Work

During the year the Council undertook no agency work on behalf of other authorities.

During the year the Council commissioned no agency work to be performed by other authorities.

5 Related Party Transactions

The council entered into no material transactions with related parties during the year.

6 Publicity

Section 5 of the Local Government Act 1986 requires the council to disclose expenditure on publicity. Details are shown under the following broad categories:

	2021 £	2020 £
Recruitment Advertising	310	1,409
Publicity	396	3,115
Other Advertising	1,694	-
Newsletter	1,456	2,054
	<u>3,856</u>	<u>6,578</u>

7 General Power of Competence

With effect from 23rd May 2013 Warminster Town Council acquired the right to exercise the General Power of Competence extended to Town and Parish Councils under the Localism Act 2011 by S.I. 2012 No 965 (The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012). Therefore, with effect from 23rd May 2013 the council no longer exercises the powers conveyed by Section 137 of the Local Government Act 1972 (as amended).

8 Audit Fees

The council is required to report and disclose the cost of services provided by its external auditors.

These may be summarised as follows:

	2021 £	2020 £
Fees for statutory audit services	2,000	2,000
Total fees	<u>2,000</u>	<u>2,000</u>

9 Members' Allowances

	2021 £	2020 £
Members of Council have been paid the following allowances for the year:		
Mayors Allowance	1,000	1,999
	<u>1,000</u>	<u>1,999</u>

Warminster Town Council

Notes to the Accounts

31 March 2021

10 Employees

The average weekly number of employees during the year was as follows:

	2021 Number	2020 Number
Full-time	7	6
Part-time	7	8
Temporary	3	2
	<u>17</u>	<u>16</u>

All staff are paid in accordance with nationally agreed pay scales.

11 Pension Costs

The council participates in the Wiltshire. The Wiltshire is a defined benefit scheme, but the council is unable to identify its share of the underlying assets and liabilities because all town and parish councils in the scheme pay a common contribution rate.

The cost to the council for the year ended 31 March 2021 was £61,826 (31 March 2020 - £49,063).

The most recent actuarial valuation was carried out as at 31st March 2019, and the council's contribution rate is confirmed as being 19.70% of employees' pay with effect from 1st April 2023 (year ended 31 March 2021 – 20.70%). Financial Reporting Standard 17 (FRS17): "Retirement Benefits" sets out accounting requirements for pension costs. For schemes such as Wiltshire, paragraph 9(b) of FRS17 requires the council to account for pension costs on the basis of contributions actually payable to the scheme during the year.

There were no outstanding contributions at the balance sheet date.

Warminster Town Council

Notes to the Accounts

31 March 2021

12 Tangible Fixed Assets

	Operational Freehold Land and Buildings	Operational Leasehold Land and Buildings	Vehicles and Equipment	Infra- structure Assets	Community Assets	Total
Cost	£	£	£	£	£	£
At 31 March 2020	1,519,635	-	379,517	380,554	103,808	2,383,514
Additions	8,406	4,835	66,875	6,987	-	87,103
At 31 March 2021	1,528,041	4,835	446,392	387,541	103,808	2,470,617
Depreciation						
At 31 March 2020	(309,181)	-	(292,262)	(126,201)	-	(727,644)
Charged for the year	(30,561)	(484)	(37,378)	(29,672)	-	(98,095)
At 31 March 2021	(339,742)	(484)	(329,640)	(155,873)	-	(825,739)
Net Book Value						
At 31 March 2021	1,188,299	4,351	116,752	231,668	103,808	1,644,878
At 31 March 2020	1,210,454	-	87,255	254,353	103,808	1,655,870

Although classified as capital expenditure, certain minor equipment purchases are not included in the above as they are not material in overall value.

Fixed Asset Valuation

The freehold and leasehold properties that comprise the council's properties have been valued as at 31st March 2003 by external independent valuers, Messrs Chestertons, Chartered Surveyors. Valuations have been made on the basis set out in the Statement of Accounting Policies, except that not all properties were inspected. This was neither practical nor considered by the valuer to be necessary for the purpose of valuation. Plant and machinery that form fixtures to the building are included in the valuation of the building.

Assets Held under Finance Agreements

The council holds no such assets

13 Financing of Capital Expenditure

	2021 £	2020 £
The following capital expenditure during the year:		
Fixed Assets Purchased	87,103	352,733
	87,103	352,733
was financed by:		
Capital Grants	-	114,720
Revenue:		
Capital Projects Reserve	65,496	165,919
Precept and Revenue Income	21,607	72,094
	87,103	352,733

Warminster Town Council

Notes to the Accounts

31 March 2021

14 Information on Assets Held

Fixed assets owned by the council include the following:

Operational Land and Buildings

- Dewey House
- Civic Centre
- Warminster Allotments
- Town Park Buildings [Depot, Pavillion Cafe, Boathouse]
- Water Meadow
- Scout Hut
- Depot Swan Business Park (Leasehold)

Vehicles and Equipment

- CCTV Equipment
- Dewey House Furniture & Equipment
- Civic Centre Furniture & Equipment
- Sundry office equipment
- Town Park Pavillion Cafe Furniture & Equipment

Infrastructure Assets

- Tourism/Pedestrian Signage
- Hanging Baskets
- Bus shelters – 13
- Skatepark
- Other street furniture

Community Assets

- War Memorial
- Council Artefacts & Regalia
- Land at Ashley Coombe
- Town Park

Warminster Town Council

Notes to the Accounts

31 March 2021

15 Debtors

	2021	2020
	£	£
Debtors - Civic Centre	1,747	9,486
Debtors - Town Council	2,957	16,865
Trade Debtors	4,704	26,351
VAT Recoverable	23,555	29,558
Other Debtors	1,514	1,423
Prepayments	3,673	7,286
Capital Grant Debtors	497	46,808
	33,943	111,426

16 Stocks

	2021	2020
	£	£
Civic Centre	4,797	4,609
	4,797	4,609

17 Deferred Grants

	2021	2020
	£	£
Capital Grants Unapplied		
At 01 April	-	-
Grants received in the year	-	114,720
Applied to finance capital investment	-	(114,720)
At 31 March	-	-
Capital Grants Applied		
At 01 April	269,108	170,039
Grants Applied in the year	-	114,720
Released to offset depreciation	(15,512)	(15,651)
At 31 March	253,596	269,108
Total Deferred Grants		
At 31 March	253,596	269,108
At 01 April	269,108	170,039

Capital Grants are accounted for on an accruals basis and grants received have been credited to Deferred Grants Account. Amounts are released from the Deferred Grants Account to offset any provision for depreciation charged to revenue accounts in respect of assets that were originally acquired with the assistance of such grants.

Warminster Town Council

Notes to the Accounts

31 March 2021

18 Creditors and Accrued Expenses

	2021	2020
	£	£
Trade Creditors	69,654	81,635
Superannuation Payable	6,326	(270)
Payroll Taxes and Social Security	5,848	9,850
Accruals	21,923	9,436
Income in Advance	183	448
Capital Creditors	-	4,972
	103,934	106,071

19 Long Term Liabilities

	2021	2020
	£	£
Public Works Loan Board	309,702	333,165
	309,702	333,165

The above loans are repayable as follows:

	2021	2020
	£	£
Within one year	24,633	23,462
From one to two years	25,863	24,633
From two to five years	150,013	142,882
From five to ten years	109,193	142,188
Total Loan Commitment	309,702	333,165
Less: Repayable within one year	(24,633)	(23,462)
Repayable after one year	285,069	309,703

20 Capital Financing Account

	2021	2020
	£	£
Balance at 01 April	1,053,597	864,254
Financing capital expenditure in the year		
Additions - using revenue balances	87,103	238,013
Loan repayments	23,462	22,347
Disposal of fixed assets	-	(3,425)
Depreciation eliminated on disposals	-	3,425
Reversal of depreciation	(98,095)	(86,668)
Deferred grants released	15,512	15,651
Balance at 31 March	1,081,579	1,053,597

The Capital Financing Account represents revenue and capital resources applied to finance capital expenditure or for the repayment of external loans. It also includes the reversal of depreciation to ensure it does not impact upon the amount to be met from precept. It does not represent a reserve that the council can use to support future expenditure.

Warminster Town Council

Notes to the Accounts

31 March 2021

21 Earmarked Reserves

	Balance at 01/04/2020	Contribution to reserve	Contribution from reserve	Balance at 31/03/2021
	£	£	£	£
Capital Projects Reserves	347,886	45,755	(94,833)	298,808
Asset Renewal Reserves	-	-	-	-
Other Earmarked Reserves	161,352	281,509	(48,693)	394,168
Total Earmarked Reserves	509,238	327,264	(143,526)	692,976

The Capital Projects Reserves are credited with amounts set aside from revenue to part finance specific projects which are part of the council's capital programme.

The Other Earmarked Reserves are credited with amounts set aside from revenue to fund specific known commitments of the council.

The Other Earmarked Reserves at 31 March 2021 are set out in detail at Appendix A.

22 Reconciliation of Revenue Cash Flow

	2021	2020
	£	£
Net Operating Surplus for the year	373,671	262,068
Add/(Deduct)		
Interest Payable	16,139	17,255
Interest and Investment Income	(1,175)	(5,260)
(Increase) in stock held	(188)	-
Decrease/(Increase) in debtors	31,172	(39,067)
Increase in creditors	2,835	58,133
Revenue activities net cash inflow	422,454	293,129

23 Movement in Cash

	2021	2020
	£	£
Balances at 01 April		
Cash with accounting officers	690	909
Cash at bank	335,483	709,375
	336,173	710,284
Balances at 31 March		
Cash with accounting officers	950	690
Cash at bank	132,730	335,483
	133,680	336,173
Net cash (outflow)	(202,493)	(374,111)

Warminster Town Council

Notes to the Accounts

31 March 2021

24 Reconciliation of Net Funds/Debt

	2021	2020
	£	£
(Decrease) in cash in the year	(202,493)	(374,111)
Cash outflow from repayment of debt	23,463	22,347
Net cash flow arising from changes in debt	23,463	22,347
Movement in net debt in the year	(179,030)	(351,764)
Cash at bank and in hand	336,173	710,284
Total borrowings	(333,165)	(355,512)
Net funds at 01 April	3,008	354,772
Cash at bank and in hand	133,680	336,173
Total borrowings	(309,702)	(333,165)
Net (debt)/funds at 31 March	(176,022)	3,008

25 Capital Commitments

The council had no other capital commitments at 31 March 2021 not otherwise provided for in these accounts.

26 Contingent Liabilities

The council is not aware of any contingent liabilities at the date of these accounts.

27 Post Balance Sheet Events

There are no significant Post Balance Sheet events since the preparation of these accounts, up to the date of their final adoption (on 30th June 2021), which would have a material impact on the amounts and results reported herein.

Warminster Town Council

Appendices

31 March 2021

Appendix A

Schedule of Earmarked Reserves

	<u>Balance at</u> <u>01/04/2020</u> £	<u>Contribution</u> <u>to reserve</u> £	<u>Contribution</u> <u>from reserve</u> £	<u>Balance at</u> <u>31/03/2021</u> £
<u>Capital Projects Reserve</u>				
Capital Projects Reserve	211,932	44,000	(64,318)	191,614
CIL Funds	135,954	1,755	(30,515)	107,194
	<u>347,886</u>	<u>45,755</u>	<u>(94,833)</u>	<u>298,808</u>
 <u>Other Earmarked Reserves</u>				
Devolved Services	37,588	225,000	(8,353)	254,235
Elections	8,963	5,000		13,963
Tennis Courts	10,000			10,000
Skatepark	0	17,623	(17,623)	0
CCTV	13,845		(8,016)	5,829
Climate Change	2,000			2,000
Open Spaces	25,292		(4,629)	20,663
Catenary Cable Mtce	3,168			3,168
Depot	0	25,000		25,000
Sweeper	0	3,000		3,000
Training	2,062			2,062
Play Areas	50,310			50,310
Town Crier	1,261	1,000		2,261
WWI Commemoration	0			0
Website	863			863
Outdoor Gym	6,000	4,072	(10,072)	0
Blue Plaques	0			0
S106 Grant	0	814		814
	<u>161,352</u>	<u>281,509</u>	<u>(48,693)</u>	<u>394,168</u>
 TOTAL EARMARKED RESERVES	<u>509,238</u>	<u>327,264</u>	<u>(143,526)</u>	<u>692,976</u>

Warminster Town Council

31 March 2021

Annual Report Tables

Table. 1 – Budget & Actual Comparison

	Budget £	Actual £
Net Expenditure		
Recreation & Sport	104,622	162,752
Open Spaces	510,772	187,397
Tourism	6,000	2,609
Cemetery, Cremation & Mortuary	(375)	970
Environmental Health	28,435	28,940
Community Safety (Crime Reduction)	48,587	54,015
Other Environmental Services	-	45,134
Planning & Development Services (including Markets)	61,100	51,412
Highways Roads (Routine)	81,360	(3,502)
Other Services to the Public	-	26,933
Dewey House	5,790	7,915
Net Direct Services Costs	846,291	564,575
Corporate Management	252,660	221,475
Democratic & Civic	6,700	5,981
Net Democratic, Management and Civic Costs	259,360	227,456
Interest & Investment Income	(5,000)	(1,175)
Loan Charges	39,602	39,601
Capital Expenditure	-	87,103
Transfers to/(from) other reserves	46,413	183,738
(Deficit from)/Surplus to General Reserve	(6,000)	79,368
Precept on Unitary Authority	1,180,666	1,180,666

Warminster Town Council

31 March 2021

Annual Report Tables

Table. 2 – Service Income & Expenditure

	Notes	2021 £	2021 £	2021 £	2020 £
		Gross Expenditure	Income	Net Expenditure	Net Expenditure
CULTURAL & RELATED SERVICES					
Recreation & Sport		164,106	(1,354)	162,752	81,217
Open Spaces		252,120	(64,723)	187,397	176,165
Tourism		13,142	(10,533)	2,609	17,297
ENVIRONMENTAL SERVICES					
Cemetery, Cremation & Mortuary		1,259	(289)	970	697
Environmental Health		28,940	-	28,940	27,220
Community Safety (Crime Reduction)		73,749	(19,734)	54,015	48,331
Other Environmental Services		45,134	-	45,134	-
PLANNING & DEVELOPMENT SERVICES					
Economic Development (including markets)		24,125	-	24,125	27,135
Community Development		27,287	-	27,287	22,156
HIGHWAYS, ROADS & TRANSPORT SERVICES					
Highways Roads (Routine)		-	(3,502)	(3,502)	-
OTHER SERVICES					
Other Services to the Public		-	26,933	26,933	(129,216)
Dewey House		15,115	(7,200)	7,915	6,129
CENTRAL SERVICES					
Corporate Management		221,956	(481)	221,475	217,120
Democratic & Civic		4,016	-	4,016	6,373
Civic Expenses		1,965	-	1,965	11,796
Net Cost of Services		872,914	(80,883)	792,031	512,420

Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

WARMINSTER TOWN COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2021, 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.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We 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.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓
			has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.

*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

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Section 2 – Accounting Statements 2020/21 for

WARMINSTER TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
1. Balances brought forward	717,478	719,186	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	786,483	1,180,666	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	406,621	82,058	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	-368,508	-399,221	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	-39,602	-39,602	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	-783,286	-560,795	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	719,186	982,292	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	709,222	1,047,485	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	2,383,514	2,470,677	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	333,165	309,702	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.
		✓	N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2021 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

Jonathan

Date

25/06/21

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