

Shanklin Town 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	
	Debtors (Net of provision for doubtful debts)	
	Prepayments	
49,803.57	VAT Recoverable	31,500.39
286,553.71	Temporary lendings (investments)	
	Cash in hand	332,987.11
336,357.28	TOTAL ASSETS	364,487.50
	CURRENT LIABILITIES	
257.85	Creditors	
<u>336,099.43</u>	NET ASSETS	<u>364,487.50</u>
	Represented by:	
89,974.43	General fund Balance	159,207.86
	Reserves:	
	Capital	
246,125.00	Earmarked	205,279.64
	Adjustments	
<u>336,099.43</u>		<u>364,487.50</u>

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

Signed _____
Responsible Financial Officer

Date _____

Shanklin Town Council
Fixed Assets and Long Term Investments

Asset Description	Date Acquired	Purchase Value	Current Value	Location /Responsibility	Estimated Life	Usage/Capacity	Charges
Falcon Cross Expenditure							
FALCON CROSS HALL	1995	88,784.00	88,784.00	FALCON CROSS ROAD			
FITTINGS - CHAIRS, TABLES, ET	VARIOUS	20,121.00	20,121.00	FALCON CROSS ROAD			
NOTICE BOARD	1995	1,071.00					
		109,976.00	108,905.00				
Town Council Expenditure							
(SF) SCULPTURE RYLSTONE	2000	11,182.00		RYLSTONE GARDENS			
2 PLUTO ROCKS	2005	2,022.00		SHANKLIN ESPLANADE			
4 LAPTOPS FOR LIBRARY 3 PUBLIC	19.3.2020	2,083.00	2,083.00	LIBRARY			
6 BENCHES	19.4.2017	2,972.00		PIER APRON SHANKLIN			
8 PLANTERS	JULY 2015	1,992.00		TOWN SQUARE			
BABY CHANGING FACILITY	22.3.2018	255.00		FALCON CROSS RD TO			
BEACH SAFETY EQUIPMENT	2018	3,499.00	3,499.00	LONGSHOREMEN & ST			
CCTV	1.9.16	183.00		TOILETS			
CCTV & Fire alarms	24.11.2020	888.00		Office			
CHILDRENS CHAIRS	22.6.2017	153.00		LIBRARY			
CHINE BLUFF TOILETS	1.4.2016	1.00		ESPLANADE			
DECORATIVE LIGHTS	14.9.2017	6,017.00		ESPLANADE			
DECORATIVE LIGHTS	12.10.2017	10,620.00		REGENT & HIGH STREE			
Desktop computer	4.11.2020	907.00		Office			
FALCON CROSS ROAD TOILETS	1.4.2016	1.00	76,500.00	FALCON CROSS ROAD			
FIXED WALL SHELFs & TROLLEY	13.3.2020	4,803.00	4,803.00	LIBRARY			
FLAG POLE	2014	1,000.00		ESPLANADE			
FLORAL BASKETS	2011 & PRIOR	1,400.00		ESPLANADE, TOWN CE			
HOPE ROAD TOILETS	1.4.2016	1.00		HOPE ROAD - ESPLAN/			
INCIDENTALS FOR NEW LIBRARY	MARCH 2020	851.00		LIBRARY			
LIBRARY STORAGE SHED	1.1.2022	987.50		LIBRARY FALCON CRO:		STORAGE	

Shanklin Town Council
Fixed Assets and Long Term Investments

Asset Description	Date Acquired	Purchase Value	Current Value	Location /Responsibility	Estimated Life	Usage/Capacity	Charges
MAYORAL & CONSORT CHAINS, MACE	1995	4,394.00	4,394.00	MAYOR/CONSORT STC			
METAL CUPBOARD	23.3.2020	240.00	240.00	LIBRARY			
MOVABLE SHELVING	7.6.2017	3,970.00		LIBRARY			
Notice Boards	22.9.2020	388.00		Shanklin library			
OFFICE CONTENTS	2012 ET AL	5,000.00		TOWN OFFICE			
Photocopier	18.11.2020	1,200.00		Office			
RECEPTION DESK	13.3.2020	600.00	600.00	LIBRARY			
REFURBISHMENT OF DECORATIVE LIGHTS	24.1.2022	9,550.00		TOWN AND ESPLANADI			
Shelving	22.2.2021	658.00		Shanklin library			
Shelving & Trolley	6.4.2020	4,803.00		Shanklin library			
Table & Chairs	8.9.2020	253.00		Shanklin library			
TABLET - PUBLIC	8.2.2018	300.00		LIBRARY			
TOILETS	1.4.2016	1.00		RYLSTONE GARDENS			
TOWER COTTAGE TOILETS	1.4.2016	1.00	76,500.00	TOWER COTTAGE GAR			
WAR MEMORIAL	1995	10,095.00	10,095.00	OLD VILLAGE SHANKLI			
WWII SEATS	15.8.2018	1,540.00		WAR MEMORIAL GARDI			
		94,810.50	178,714.00				
Town Council Reserves							
LIBRARY RELOCATION	20.3.2020	1.00	98,349.00	FALCON CROSS ROAD			
Office build	1.11.2020	100,656.00		STC Office 65 Landguarc			
		100,657.00	98,349.00				
Grand Total:		305,443.50	385,968.00				

Annual Governance and Accountability Return 2021/22 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2021/22

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
 - **Sections 1 and 2 must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2022**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2022**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2022
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2021/22

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2022 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2021/22**, approved and signed, page 4
- **Section 2 - Accounting Statements 2021/22**, approved and signed, page 5

Not later than 30 September 2022 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2021/22

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. If the AGAR contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2022.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2021) equals the balance brought forward in the current year (Box 1 of 2022).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2022**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2022 been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2021/22

ENTER NAME OF AUTHORITY

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

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

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

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.			
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.			
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.			
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.			
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.			
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.			
H. Asset and investments registers were complete and accurate and properly maintained.			
I. Periodic bank account reconciliations were properly carried out during the year.			
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.			
K. If the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")</i>			
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements			
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set)</i> .			
N. The authority has complied with the publication requirements for 2020/21 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .			
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

DD/MM/YYYY DD/MM/YYYY DD/MM/YYYY

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

DD/MM/YYYY

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2022, that:

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

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

DD/MM/YY

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2021/22 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2021 £	31 March 2022 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
1. Balances brought forward			<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs			<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
5. (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward			<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments			<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>
9. Total fixed assets plus long term investments and assets			<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	N/A
			<i>The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.</i>
			<i>N.B. The figures in the accounting statements above do not include any Trust transactions.</i>

I certify that for the year ended 31 March 2022 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

SIGNATURE REQUIRED

Date

DD/MM/YY

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

DD/MM/YY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Section 3 – External Auditor’s Report and Certificate 2021/22

In respect of

ENTER NAME OF AUTHORITY

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2022; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2021/22

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2021/22

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2022.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YY

Shanklin Town Council
PAYMENTS LIST OVER £250 2021.2022

Voucher Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
18	Toilets running/general	12/04/2021	Current Account	DD	Falcon Cross Rd s.87 PHA	IW Council	E	420.60		420.60
19	Toilets running/general	12/04/2021	Current Account	DD	Hope Rd s.87 PHA 1936	IW Council	E	564.75		564.75
8	Toilets running/general	27/04/2021	Current Account	5097	Chine Bluff s.87 PHA 1936	SSE	L	268.73	13.43	282.16
9	Toilets running/general	27/04/2021	Current Account	5098	Hope Rd s.87 PHA 1936	SWBS	E	356.61		356.61
11	Beach Safety	27/04/2021	Current Account	5100	Seaside award	Keep britain tidy	S	530.00	106.00	636.00
24	Computer/Website	04/05/2021	Current Account	5107	s.142(b)(2)(a) LGA Act	Vision ICT	S	280.00	56.00	336.00
20	Toilets running/general	04/05/2021	Current Account	5103	Ryestone Gardens s.87	Focus Plumbing &	S	1,542.36	308.47	1,850.83
50	Toilets running/general	10/05/2021	Current Account	dd	Falcon Cross Rd s.87 PHA	IW Council	E	419.00		419.00
51	Toilets running/general	10/05/2021	Current Account	DD	Hope Rd s.87 PHA 1936	IW Council	E	561.00		561.00
30	Town Improvements	12/05/2021	Current Account	5113	S.144 Highways Act 1980	J.A. Dempsey civil	S	275.00	55.00	330.00
26	Toilets running/general	12/05/2021	Current Account	5109	Toilets s.87 Public Health	Focus Plumbing &	S	5,683.19	1,136.64	6,819.83
31	Toilets running/general	12/05/2021	Current Account	5114	s.87 Public Health Act	Danfo (UK) Ltd	S	2,112.92	422.58	2,535.50
39	Decorative Lights	24/05/2021	Current Account	5120	s.144 LGA 1972	Ringway Islands Rds Ltd	S	3,930.16	786.03	4,716.19
48	Town Office running	26/05/2021	Current Account	5128	Gate office pole toilets	Nova Construction Ltd	S	1,875.00	375.00	2,250.00
49	Town Office running	26/05/2021	Current Account	5128	Gate office pole toilets	Nova Construction Ltd	S	750.00	150.00	900.00
47	Toilets running/general	26/05/2021	Current Account	5127	s.87 Public Health Act	SSE	S	910.45	182.09	1,092.54
54	Newsletter	01/06/2021	Current Account	5131	Newsletter s.142 Local	Beacon Media Ltd	S	400.00	80.00	480.00
55	Computer/Website	01/06/2021	Current Account	5132	Accounting software s.111	Starboard Systems Ltd	S	468.00	93.60	561.60
56	Toilets running/general	01/06/2021	Current Account	5133	Toilets s.87 Public Health	Danfo (UK) Ltd	S	2,398.35	479.67	2,878.02
61	Toilets running/general	07/06/2021	Current Account	5135	Toilets s.87 Public Health	Focus Plumbing &	S	405.00	81.00	486.00
64	Professional Services	09/06/2021	Current Account	5137	Internal audit s.3 Audit	Auditing Solutions Ltd	S	450.00	90.00	540.00
70	Library running	16/06/2021	Current Account	5143	Library s.19 Local Gov.	FG Library products	S	329.00	65.80	394.80
69	Mayor's Allowance	16/06/2021	Current Account	5142	Mayoral Allowance s.15(5)	C. Quirk	E	1,500.00		1,500.00
78	Beach Bin Emptying	23/06/2021	Current Account	5151	Beach bin emptying s.234	Brightstone Landscaping	S	780.00	156.00	936.00
77	Toilets running/general	23/06/2021	Current Account	5150	Toilets s.87 Public Health	Focus Plumbing &	S	334.33	66.87	401.20
82	Town Office running	28/06/2021	Current Account	5153	Office s.133 Local	Pete's Computers	Z	305.00		305.00
85	Grants	29/06/2021	Current Account	5155	Grant s.144 LGA 1972	GREEN TOWNS	E	500.00		500.00
84	Grants	29/06/2021	Current Account	5154	Grant s.144 LGA 1972	Shanklin in Bloom	E	325.00		325.00
89	Town Office running	01/07/2021	Current Account	5159	Office s.133 Local	BT	X	485.71	46.22	531.93
93	Beach Safety	12/07/2021	Current Account	5163	Beach safety	IW Council	E	3,714.48		3,714.48
91	Toilets running/general	12/07/2021	Current Account	5161	Toilets s.87 Public Health	Danfo (UK) Ltd	S	2,112.92	422.58	2,535.50
99	Beach Safety	21/07/2021	Current Account	5169	Beach bin emptying s.234	Brightstone Landscaping	S	900.00	180.00	1,080.00
95	Floral Summer/Winter	21/07/2021	Current Account	5165	Floral s.111 Local	Busy Bee Nurseries (IW)	S	3,064.03	612.81	3,676.84
108	Toilets running/general	29/07/2021	Current Account	5174	Ryestone Gardens s.87	The Rodfather	Z	550.00		550.00
160	Toilets running/general	20/09/2021	Current Account	DD	s.144 LGA 1972	Corona Energy	L	252.63	12.63	265.26
141	Toilets running/general	21/09/2021	Current Account	5202	s.87 Public Health Act	SWBS	E	439.00		439.00

Shanklin Town Council

PAYMENTS LIST

Voucher Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
146	Electric	21/09/2021	Falcon Cross	fx1089	Falcon Cross Hall s.144	British Gas	S	653.22	130.64	783.86
139	Floral Summer/Winter	21/09/2021	Current Account	5200	Floral s.111 Local	The Gardener	Z	692.11		692.11
140	Beach Bin Emptying	21/09/2021	Current Account	5201	Beach bin emptying s.234	Brightstone Landscaping	S	1,860.00	372.00	2,232.00
136	Toilets running/general	21/09/2021	Current Account	5197	s.87 Public Health Act	Danfo (UK) Ltd	S	4,225.84	845.16	5,071.00
137	Toilets running/general	21/09/2021	Current Account	5198	s.87 Public Health Act	Focus Plumbing &	S	490.80	98.16	588.96
142	Toilets running/general	21/09/2021	Current Account	5203	Hope Rd s.87 PHA 1936	SWBS	E	899.96		899.96
143	Toilets running/general	21/09/2021	Current Account	5204	Electric s.144 LGA 1972	SSE	X	4,239.55	794.62	5,034.17
166	Grants	20/10/2021	Current Account	5217	s.145(1)(c) LGA 1972	Shanklin Carnival	E	7,500.00		7,500.00
167	Grants	20/10/2021	Current Account	5218	s.145(1)(c) LGA 1972	Shanklin Regatta	E	5,000.00		5,000.00
173	Training	25/10/2021	Current Account	5223	SLCC s.111 LGA 1972	SLCC Enterprises Ltd	X	408.00	66.60	474.60
174	Toilets running/general	25/10/2021	Current Account	5224	s.87 Public Health Act	SWBS	E	651.63		651.63
168	Beach Bin Emptying	25/10/2021	Current Account	5219	s.234 PHA 1936	Brightstone Landscaping	S	2,760.00	552.00	3,312.00
171	Grounds maintenance	25/10/2021	Current Account	5222	IWC Grounds	IW Council	X	10,127.00	2,025.40	12,152.40
172	Environment Officer	25/10/2021	Current Account	5222	Environment Officer &	IW Council	X	728.00		728.00
179	Professional Services	26/10/2021	Current Account	5226	Accounts & Audit	PKF Littlejohn LLP	S	800.00	160.00	960.00
183	Insurance	27/10/2021	Current Account	5230	s.140(a)(b)(c) LGA 1972	Arthur J. Gallagher	E	3,866.89		3,866.89
274	Library running	27/10/2021	Current Account	5230	s.140(a)(b)(c) LGA 1972	Arthur J. Gallagher	E	300.00		300.00
275	Falcon Cross Hall	27/10/2021	Current Account	5230	s.140(a)(b)(c) LGA 1972	Arthur J. Gallagher	E	300.00		300.00
189	Toilets running/general	01/11/2021	Current Account	5234	Hope Rd s.87 PHA 1936	SWBS	E	1,295.85		1,295.85
190	Toilets running/general	01/11/2021	Current Account	5235	Chine Bluff s.87 PHA 1936	SWBS	E	601.61		601.61
193	Toilets running/general	01/11/2021	Current Account	5236	Water s.144 Local	SWBS	E	333.16		333.16
196	Toilets running/general	01/11/2021	Current Account	5239	Toilets s.87 Public Health	Danfo (UK) Ltd	S	2,385.49	477.09	2,862.58
187	Professional Services	01/11/2021	Current Account	5232	Internal Auditor	Auditing Solutions Ltd	S	460.00	92.00	552.00
194	Grants	01/11/2021	Current Account	5237	Grant s.144 LGA 1972	Royal British Legion	E	750.00		750.00
195	Grants	01/11/2021	Current Account	5238	Grant s.145 Local	Shanklin Town Brass	E	5,000.00		5,000.00
200	Elections	17/11/2021	Current Account	5243	ELECTIONS MAY 2021	IW Council	E	2,568.21		2,568.21
229	NEW CHINE BLUFF	17/11/2021	Current Account	TR	NEW CHINE BLUFF	Danfo (UK) Ltd	S	40,846.80	8,169.36	49,016.16
217	Subscriptions	23/11/2021	Current Account	5257	Training	SLCC Enterprises Ltd	E	327.00		327.00
220	Town Office running	23/11/2021	Current Account	5259	Petty Cash disbursements	S. Janeway	S	410.89	29.98	440.87
222	School crossing patrol	23/11/2021	Current Account	5261	School crossing patrol	IW Council	S	4,382.45	876.49	5,258.94
218	Toilets running/general	23/11/2021	Current Account	5258	Chine Bluff s.87 PHA 1936	SSE	L	333.60	16.68	350.28
221	Floral Summer/Winter	23/11/2021	Current Account	5260	Floral s.111 Local	Gardener	Z	987.87		987.87
224	Toilets running/general	29/11/2021	Current Account	5263	Toilets s.87 Public Health	Focus Plumbing &	S	363.20	72.64	435.84
231	Toilets running/general	30/11/2021	Current Account	DD	CORONA UTILITIES	Corona Energy	L	537.27	26.86	564.13
234	Toilets running/general	15/12/2021	Current Account	DD	CORONA UTILITIES	Corona Energy	L	608.59	30.43	639.02
242	Christmas	05/01/2022	Current Account	BACS	Christmas tree s.144 LGA	Thompson Plants	S	375.00	75.00	450.00
245	Toilets running/general	05/01/2022	Current Account	5274	Toilets s.87 Public Health	Danfo (UK) Ltd	S	2,112.92	422.58	2,535.50
247	Christmas	05/01/2022	Current Account	5276	Christmas tree s.144 LGA	M Biddlecombe	E	275.00		275.00
243	Newsletter	05/01/2022	Current Account	5272	Newsletter s.142 Local	Beacon Media Ltd	S	433.34	86.66	520.00

Shanklin Town Council

PAYMENTS LIST

Voucher Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
249	11/01/2022		Current Account	5278	LIBRARY STORAGE SHED	LUSHINGTON GARDEN	S	493.75	197.50	691.25
248	11/01/2022		Current Account	5277	Christmas tree s.144 LGA	Ringway Islands Rds Ltd	S	1,053.55	210.71	1,264.26
251	11/01/2022		Current Account	5280	Chine Bluff s.87 PHA 1936	SWBS	E	345.95		345.95
297	11/01/2022		Current Account	5278	LIBRARY STORAGE SHED	LUSHINGTON GARDEN	S	493.75		493.75
271	17/01/2022		Current Account	DD	Toilets s.87 Public Health	Corona Energy	L	613.45	30.67	644.12
272	19/01/2022		Falcon Cross	FPI	RATES FALCON CROSS	IW Council	E	1,452.40		1,452.40
258	24/01/2022		Current Account	5286	DÉCORATIVE LIGHTS	GALA LIGHTS	S	9,550.00	1,910.00	11,460.00
256	24/01/2022		Current Account	5285	Toilets s.87 Public Health	SWBS	E	276.75		276.75
262	24/01/2022		Current Account	5290	Toilets s.87 Public Health	Danfo (UK) Ltd	S	4,225.84	845.16	5,071.00
279	10/02/2022		Current Account	5299	Grant s.19 Local Gov	Shanklin 4th brownies	E	500.00		500.00
280	15/02/2022		Current Account	5300	Toilets s.87 Public Health	Danfo (UK) Ltd	S	2,505.99	501.19	3,007.18
295	17/02/2022		Current Account	DD	CORONA UTILITIES	Corona Energy	L	304.90	15.24	320.14
311	09/03/2022		Current Account	FPO	Falcon Cross Rd s.87 PHA	A Bartlett (Guardian)	Z	280.96		280.96
296	09/03/2022		Current Account		IWCOUNCIL RATES ???	IW Council	E	3,352.00		3,352.00
312	15/03/2022		Current Account	FPO	Chine Bluff s.87 PHA 1936	SSE	L	380.93	19.04	399.97
313	15/03/2022		Current Account	FPO	Hope Rd s.87 PHA 1936	SWBS	Z	938.04		938.04
314	15/03/2022		Current Account		Toilets s.87 Public Health	Danfo (UK) Ltd	S	2,112.92	422.58	2,535.50
319	15/03/2022		Current Account	FPO	Water s.144 Local	SWBS	Z	381.44		381.44
317	15/03/2022		Current Account	FPO	Floral s.111 Local	Busy Bee Nurseries (IW)	S	1,209.60	241.92	1,451.52
324	17/03/2022		Current Account	DD	CORONA UTILITIES	Corona Energy	L	261.69	13.08	274.77
328	22/03/2022		Current Account		Toilets s.87 Public Health	Danfo (UK) Ltd	S	2,112.92	422.58	2,535.50
325	22/03/2022		Current Account	5315	Petty Cash disbursements	S. Janeway	X	570.98	105.57	676.55
339	30/03/2022		Current Account	FPO	School crossing patrol	IW Council	X	728.00		728.00
338	30/03/2022		Current Account	FPO	IWC Grounds	IW Council	X	20,254.00	4,050.80	24,304.80
Total								205,484.28	30,384.81	235,869.09

Annual Internal Audit Report 2021/22

SHANKLIN TOWN COUNCIL
ENTER NAME OF AUTHORITY

shanklintowncouncil.co.uk
PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

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

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

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.		n/A Applicable	
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")			✓
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements	✓		
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (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 2020/21 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
 28/10/2021 12/04/2022
DD/MM/YYYY

Name of person who carried out the internal audit
 S J POWERS for AUDITING SOLUTIONS LTD
SIGNATURE OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE Date 12/04/2022

*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).

GRANTS PAID 2021.2022

BUDGETED £20,000

29.6.2021	SHANKLIN IN BLOOM	GRANT	325.00
29.6.2021	SHANKLIN GREEN TOWNS	GRANT	500.00
20.10.2021	SHANKLIN CARNIVAL	GRANT	5000.00
20.10.2021	SHANKLIN REGATTA	GRANT	5000.00
1.11.21	SHANKLIN TOWN BRASS BAND	GRANT	5000.00
1.11.21	ROYAL BRITISH LEGION	GRANT STC/VIS	750.00/250.00
10.2.2022	SHANKLIN 4 th BROWNIES	GRANT	500.00
		TOTAL GIVEN	£17,325.00

PKF LITTLEJOHN LLP (REF: SBA TEAM)

15 WESTFERRY CIRCUS

CANARY WHARF

LONDON

E14 4HD

Shanklin Town Council

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

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

NOTICE	NOTES
<p>1. Date of announcement 10th June 2022 S(a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2022, these documents will be available by appointment by application to:</p> <p>(b) S. Janeway Town Clerk RFO 65 Landguard Road Shanklin PO37 7JX shanklintowncouncil@hotmail.com</p> <p>commencing on (c) <u>Monday 13 June 2022</u></p> <p>and ending on (d) <u>Friday 22 July 2022</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• The opportunity to question the appointed auditor about the accounting records; and• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD sba@pkf-l.com</p> <p>5. This announcement is made by S .Janeway Town Clerk RFO (e)</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-14 July 2022 for 2021/22 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The

advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication [Local authority accounts: A guide to your rights](#) are available from the NAO website.

If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.



SHANKLIN TOWN COUNCIL

DECLARATION OF STATUS OF PUBLISHED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

(The Accounts & Audit Regulations 2015 (SI 2015 No.234))

The Statement of accounts for Shanklin Town Council published today is **UNAUDITED & MAY BE SUBJECT TO CHANGE**

Signature: *S. Janeway*

Signed by: S. Janeway

8th June 2022

Town Clerk RFO

SHANKLIN TOWN COUNCIL

CONTRACTS OVER £5000 AWARDED IN 2021.2022

DATE	DESCRIPTION	COMPANY	SUM TO BE PAID EX VAT
12.5.2021	Minor Refurbishment of toilets Chine Bluff	Focus Plumbing Ltd	5683.19
25.10.21	Grounds maintenance	IW Council	30381.00
17.11.21	Stage payment New Chine Bluff toilets	Danfo (UK) Ltd	40846.80
24.1.22	Refurbishment of decorative lights	Gala Lights Ltd	9550.00