



SHANKLIN TOWN COUNCIL
DECLARATION OF STATUS OF PUBLISHED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025
(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

8 May 2025

Town Clerk RFO

GRANTS PAID 2024.2025

301	19.02.2025	Grants	False	£5,500.00	£0.00	£5,500.00	28.02.2025	GRANT	£5,500.00	Shanklin Carnival
294	04.02.2025	Grants	False	£5,000.00	£0.00	£5,000.00	28.02.2025	GRANT	£5,000.00	Shanklin Regatta
132	05.08.2024	Grants	False	£2,000.00	£0.00	£2,000.00	31.08.2024	GRANT	£2,000.00	SHANKLIN FOOTBALL CLUB
116	30.07.2024	Grants	False	£350.00	£0.00	£350.00	31.07.2024	GRANT	£350.00	Shanklin in Bloom
92	02.07.2024	Grants	False	£5,000.00	£0.00	£5,000.00	31.07.2024	GRANT	£5,000.00	Shanklin Town Brass Band
37	07.05.2024	Grants	False	£10,000.00	£0.00	£10,000.00	31.05.2024	GRANT	£10,000.00	COMMUNITY ACTION

GRANTS RECEIVED

15.04.2024	£3,552.00	£0.00	£3,552.00	30.04.2024	IWC	GRANT PLANTERS
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Shanklin Town Council
Income & Expenditure Account
01/04/2024 to 31/03/2025

(Last) Year Ended
31 Mar 2024

(Current) Year Ended
31 Mar 2025

Income

335,907.02	Town Council Income	379,670.14
2,459.00	Falcon Cross Income	4,983.00
-253.46	Town Council Expenditure	
£338,112.56		£384,653.14

Expense

325,632.35	Town Council Expenditure	327,212.97
4,177.14	Falcon Cross Expenditure	3,015.74
43,055.58	Town Council Reserves	
£372,865.07		£330,228.71

General Fund

170,005.93	Balance at 01 Apr 2024	178,309.00
338,112.56	ADD Total Income	384,653.14
508,118.49		562,962.14
372,865.07	DEDUCT Total Expenditure	330,228.71
135,253.42		232,733.43
-43,055.58	DEDUCT Reserves Balance	4,733.28
£178,309.00	Balance at 31 Mar 2025	£228,000.15

Reserves:

Earmarked Reserve Balance £97982.14

Name of Smaller authority: SHANKLIN TOWN COUNCIL

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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

NOTICE	NOTES
<p>1. Date of announcement 2 June 2025 (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 2025, these documents will be available on reasonable notice by application to:</p> <p>(b) Town Clerk RFO 65 Landguard Road Shanklin Isle of Wight. 865101. shanklintowncouncil@hotmail.com. Between the hours of 9-12 by appointment.</p> <p>commencing on (c) 3 June 2025</p> <p>and ending on (d) 14 July 2025</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>BDO LLP Arcadia House Maritime Walk Ocean Village Southampton SO14 3TL ✉ councilaudits@bdo.co.uk</p> <p>5. This announcement is made by (e) S. Janeway Town Clerk RFO</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 2025 for 2024-25 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*.

<u>Date</u>	<u>Cost</u> <u>Code</u>	<u>S.137</u>	<u>Net</u>	<u>VAT</u>	<u>Total</u>	<u>Cashed</u> <u>Date</u>	<u>Description</u>	<u>Bank</u>	
<u>321</u>	<u>18.03.2025</u>	<u>Toilets running/general maintenance</u>	False	£4,542.33	£908.47	£5,450.80	31.03.2025	TOILET CLEANING	£5,450.80
<u>316</u>	<u>18.03.2025</u>	<u>Toilets running/general maintenance</u>	False	£4,542.33	£908.47	£5,450.80	31.03.2025	TOILET CLEANING	£5,450.80
<u>301</u>	<u>19.02.2025</u>	<u>Grants</u>	False	£5,500.00	£0.00	£5,500.00	28.02.2025	GRANT	£5,500.00
<u>292</u>	<u>04.02.2025</u>	<u>Toilets running/general maintenance</u>	False	£4,542.33	£908.47	£5,450.80	28.02.2025	TOILET CLEANING	£5,450.80
<u>257</u>	<u>06.01.2025</u>	<u>Toilets running/general maintenance</u>	False	£4,542.33	£908.47	£5,450.80	31.01.2025	TOILETS GENERAL MAINTENANCE	£5,450.80
<u>237</u>	<u>03.12.2024</u>	<u>Toilets running/general maintenance</u>	False	£4,542.33	£908.47	£5,450.80	31.12.2024	TOILET CLEANING	£5,450.80
<u>214</u>	<u>20.11.2024</u>	<u>Grounds maintenance IWC</u>	False	£36,760.00	£7,352.00	£44,112.00	30.11.2024	GROUNDS MAINTENANCE & ENVIROMENT OFFICER	£46,612.00
<u>207</u>	<u>11.11.2024</u>	<u>Insurance</u>	False	£5,796.32	£0.00	£5,796.32	30.11.2024	INSURANCE	£5,796.32
<u>205</u>	<u>11.11.2024</u>	<u>School crossing patrol</u>	False	£4,493.30	£898.66	£5,391.96	30.11.2024	SCHOOL CROSSING PATROL	£5,391.96

<u>Date</u>	<u>Cost Code</u>	<u>S.137</u>	<u>Net</u>	<u>VAT</u>	<u>Total</u>	<u>Cashed Date</u>	<u>Description</u>	<u>Bank</u>	
<u>204</u>	<u>11.11.2024</u>	<u>Toilets running/general maintenance</u>	False	£4,542.33	£908.47	£5,450.80	30.11.2024	TOILET CLEANING	£5,450.80
<u>173</u>	<u>25.09.2024</u>	<u>Toilets running/general maintenance</u>	False	£4,542.33	£908.47	£5,450.80	30.09.2024	TOILET CLEANING	£5,450.80
<u>150</u>	<u>16.09.2024</u>	<u>Toilets running/general maintenance</u>	False	£4,542.33	£908.47	£5,450.80	30.09.2024	TOILET CLEANING	£5,450.80
<u>127</u>	<u>05.08.2024</u>	<u>Toilets running/general maintenance</u>	False	£4,542.33	£908.47	£5,450.80	31.08.2024	TOILET CLEANING	£5,450.80
<u>74</u>	<u>26.06.2024</u>	<u>Toilets running/general maintenance</u>	False	£4,542.33	£908.47	£5,450.80	30.06.2024	TOILET CLEANING	£5,450.80
<u>66</u>	<u>17.06.2024</u>	<u>Town Improvements</u>	False	£8,000.00	£1,600.00	£9,600.00	30.06.2024	CONTRIBUTION TO PLAY EQUIPMENT	£9,600.00
<u>53</u>	<u>10.06.2024</u>	<u>Toilets running/general maintenance</u>	False	£4,542.33	£908.47	£5,450.80	30.06.2024	TOILET CLEANING	£5,450.80
<u>39</u>	<u>07.05.2024</u>	<u>Toilets running/general maintenance</u>	False	£4,542.33	£908.47	£5,450.80	31.05.2024	TOILETS GENERAL MAINTENANCE	£5,450.80
<u>37</u>	<u>07.05.2024</u>	<u>Grants</u>	False	£10,000.00	£0.00	£10,000.00	31.05.2024	GRANT	£10,000.00

336	21.03.2025	Toilets running/general maintenance	False	£316.17	£15.81
329	28.03.2025	Salary/Pensions	False	£1,870.28	£0.00
328	28.03.2025	Salary/Pensions	False	£2,968.25	£0.00
327	28.03.2025	Salary/Pensions	False	£1,662.22	£0.00
326	28.03.2025	Salary/Pensions	False	£1,242.74	£0.00
321	18.03.2025	Toilets running/general maintenance	False	£4,542.33	£908.47
316	18.03.2025	Toilets running/general maintenance	False	£4,542.33	£908.47
315	24.02.2025	Toilets running/general maintenance	False	£477.50	£17.76
310	28.02.2025	Salary/Pensions	False	£2,211.19	£0.00
309	28.02.2025	Salary/Pensions	False	£1,854.88	£0.00
308	28.02.2025	Salary/Pensions	False	£2,968.45	£0.00
306	28.02.2025	Salary/Pensions	False	£1,242.74	£0.00
305	28.02.2025	Salary/Pensions	False	£1,662.22	£0.00
302	24.02.2025	Newsletter	False	£250.00	£50.00
301	19.02.2025	Grants	False	£5,500.00	£0.00
300	19.02.2025	Toilets running/general maintenance	False	£562.04	£0.00
294	04.02.2025	Grants	False	£5,000.00	£0.00
292	04.02.2025	Toilets running/general maintenance	False	£4,542.33	£908.47
291	04.02.2025	Professional Services	False	£525.00	£105.00
290	04.02.2025	Defibrillator	False	£695.00	£0.00
287	04.02.2025	Newsletter	False	£250.00	£50.00
286	04.02.2025	Toilets running/general maintenance	False	£3,111.00	£622.20
285	27.01.2025	Toilets running/general maintenance	False	£338.92	£40.21
276	31.01.2025	Salary/Pensions	False	£2,211.19	£0.00
275	31.01.2025	Salary/Pensions	False	£1,855.88	£0.00
274	31.01.2025	Salary/Pensions	False	£2,968.45	£0.00
273	31.01.2025	Salary/Pensions	False	£1,242.94	£0.00
272	31.01.2025	Salary/Pensions	False	£1,662.42	£0.00
267	15.01.2025	Toilets running/general maintenance	False	£1,848.00	£369.60
266	15.01.2025	Toilets running/general maintenance	False	£332.00	£66.40
265	15.01.2025	Subscriptions	False	£360.00	£0.00
260	06.01.2025	Town Office running	False	£305.87	£7.37
257	06.01.2025	Toilets running/general maintenance	False	£4,542.33	£908.47
256	06.01.2025	Newsletter	False	£250.00	£50.00
254	03.02.2025	Professional Services	False	£840.00	£168.00
245	20.12.2024	Salary/Pensions	False	£2,211.19	£0.00
244	20.12.2024	Salary/Pensions	False	£1,885.08	£0.00
243	20.12.2024	Salary/Pensions	False	£1,242.74	£0.00
242	20.12.2024	Salary/Pensions	False	£1,662.22	£0.00
241	20.12.2024	Salary/Pensions	False	£2,968.45	£0.00
239	16.12.2024	Toilets running/general maintenance	False	£269.99	£13.50
237	03.12.2024	Toilets running/general maintenance	False	£4,542.33	£908.47
232	21.11.2024	Toilets running/general maintenance	False	£810.71	£0.00
231	21.11.2024	Toilets running/general maintenance	False	£488.04	£0.00
223	29.11.2024	Salary/Pensions	False	£2,693.95	£0.00
222	29.11.2024	Salary/Pensions	False	£2,520.88	£0.00
221	29.11.2024	Salary/Pensions	False	£3,456.10	£0.00

220	29.11.2024	Salary/Pensions	False	£1,552.19	£0.00
219	29.11.2024	Salary/Pensions	False	£1,975.91	£0.00
217	27.11.2024	Christmas	False	£250.00	£50.00
216	26.11.2024	Newsletter	False	£250.00	£50.00
214	20.11.2024	Environment Officer	False	£2,500.00	£0.00
214	20.11.2024	Grounds maintenance IWC	False	£36,760.00	£7,352.00
211	11.11.2024	Toilets running/general maintenance	False	£630.00	£126.00
210	11.11.2024	Toilets running/general maintenance	False	£1,200.86	£0.00
207	11.11.2024	Insurance	False	£5,796.32	£0.00
206	11.11.2024	Floral Summer/Winter	False	£300.00	£60.00
205	11.11.2024	School crossing patrol	False	£4,493.30	£898.66
204	11.11.2024	Toilets running/general maintenance	False	£4,542.33	£908.47
197	31.10.2024	Salary/Pensions	False	£2,142.51	£0.00
196	31.10.2024	Salary/Pensions	False	£1,779.69	£0.00
195	31.10.2024	Salary/Pensions	False	£2,903.12	£0.00
194	31.10.2024	Salary/Pensions	False	£1,198.59	£0.00
193	31.10.2024	Salary/Pensions	False	£1,617.21	£0.00
190	29.10.2024	Hall Hire	False	£479.17	£95.83
188	29.10.2024	Newsletter	False	£250.00	£50.00
186	21.10.2024	Toilets running/general maintenance	False	£597.75	£0.00
182	10.10.2024	Beach Bin Emptying	False	£900.00	£180.00
179	02.10.2024	Floral Summer/Winter	False	£1,224.40	£0.00
173	25.09.2024	Toilets running/general maintenance	False	£4,542.33	£908.47
171	25.09.2024	Town Improvements	False	£694.57	£0.00
170	25.09.2024	Newsletter	False	£250.00	£50.00
169	25.09.2024	Toilets running/general maintenance	False	£271.32	£54.26
168	30.09.2024	Salary/Pensions	False	£2,142.51	£0.00
167	30.09.2024	Salary/Pensions	False	£1,812.09	£0.00
166	30.09.2024	Salary/Pensions	False	£2,903.12	£0.00
165	30.09.2024	Salary/Pensions	False	£1,198.59	£0.00
164	30.09.2024	Salary/Pensions	False	£1,617.41	£0.00
162	25.09.2024	Salary/Pensions	False	£323.87	£0.00
157	16.09.2024	Floral Summer/Winter	False	£1,849.20	£0.00
156	16.09.2024	Professional Services	False	£1,008.00	£0.00
153	16.09.2024	Newsletter	False	£250.00	£50.00
152	16.09.2024	Beach Bin Emptying	False	£1,860.00	£372.00
150	16.09.2024	Toilets running/general maintenance	False	£4,542.33	£908.47
144	12.08.2024	Toilets running/general maintenance	False	£1,848.06	£92.40
140	30.08.2024	Beach Bin Emptying	False	£1,860.00	£372.00
139	30.08.2024	Salary/Pensions	False	£2,142.51	£0.00
138	30.08.2024	Salary/Pensions	False	£1,758.69	£0.00
137	30.08.2024	Salary/Pensions	False	£2,903.12	£0.00
136	30.08.2024	Salary/Pensions	False	£1,198.59	£0.00
135	30.08.2024	Salary/Pensions	False	£1,617.21	£0.00
132	05.08.2024	Grants	False	£2,000.00	£0.00
127	05.08.2024	Toilets running/general maintenance	False	£4,542.33	£908.47
116	30.07.2024	Grants	False	£350.00	£0.00

115	30.07.2024	Newsletter	False	£250.00	£50.00
114	30.07.2024	Salary/Pensions	False	£2,142.51	£0.00
113	30.07.2024	Salary/Pensions	False	£1,795.29	£0.00
112	30.07.2024	Salary/Pensions	False	£2,903.12	£0.00
111	30.07.2024	Salary/Pensions	False	£1,198.59	£0.00
110	31.07.2024	Salary/Pensions	False	£1,617.21	£0.00
101	15.07.2024	Toilets running/general maintenance	False	£1,297.35	£259.47
98	15.07.2024	Floral Summer/Winter	False	£3,019.96	£604.00
96	08.07.2024	Beach Bin Emptying	False	£900.00	£180.00
92	02.07.2024	Grants	False	£5,000.00	£0.00
90	02.07.2024	Toilets running/general maintenance	False	£237.10	£47.42
89	02.07.2024	Mayor's Allowance	False	£1,500.00	£0.00
82	03.06.2024	Toilets running/general maintenance	False	£312.48	£15.62
81	28.06.2024	Salary/Pensions	False	£2,142.51	£0.00
80	28.06.2024	Salary/Pensions	False	£1,776.89	£0.00
79	28.06.2024	Salary/Pensions	False	£2,903.12	£0.00
78	28.06.2024	Salary/Pensions	False	£1,198.59	£0.00
77	28.06.2024	Salary/Pensions	False	£1,617.41	£0.00
74	26.06.2024	Toilets running/general maintenance	False	£4,542.33	£908.47
72	26.06.2024	Commemorative Events	False	£500.00	£0.00
71	25.06.2024	Newsletter	False	£250.00	£50.00
66	17.06.2024	Town Improvements	False	£8,000.00	£1,600.00
65	17.06.2024	Toilets running/general maintenance	False	£412.50	£82.50
59	10.06.2024	Computer/Website	False	£320.00	£64.00
58	10.06.2024	Newsletter	False	£250.00	£50.00
53	10.06.2024	Toilets running/general maintenance	False	£4,542.33	£908.47
49	31.05.2024	Salary/Pensions	False	£1,777.09	£0.00
48	31.05.2024	Salary/Pensions	False	£2,142.51	£0.00
47	31.05.2024	Salary/Pensions	False	£2,903.12	£0.00
46	31.05.2024	Salary/Pensions	False	£1,198.59	£0.00
45	31.05.2024	Salary/Pensions	False	£1,617.21	£0.00
42	07.05.2024	Town Office running	False	£244.82	£48.97
40	07.05.2024	Town Improvements	False	£294.92	£58.98
39	07.05.2024	Toilets running/general maintenance	False	£4,542.33	£908.47
38	07.05.2024	Professional Services	False	£500.00	£100.00
37	07.05.2024	Grants	False	£10,000.00	£0.00
34	17.04.2024	Toilets running/general maintenance	False	£1,250.00	£250.00
31	22.04.2024	Toilets running/general maintenance	False	£380.07	£0.00
24	29.04.2024	Toilets running/general maintenance	False	£279.90	£13.70
23	29.04.2024	Toilets running/general maintenance	False	£1,109.12	£55.46
20	29.04.2024	Town Office running	False	£360.47	£72.12
19	29.04.2024	Professional Services	False	£777.60	£155.52
16	29.04.2024	Newsletter	False	£250.00	£50.00
15	29.04.2024	Newsletter	False	£250.00	£50.00
14	29.04.2024	Salary/Pensions	False	£2,142.51	£0.00
13	29.04.2024	Salary/Pensions	False	£1,781.69	£0.00
12	29.04.2024	Salary/Pensions	False	£2,903.32	£0.00

11	29.04.2024	Salary/Pensions	False	£1,198.59	£0.00
10	29.04.2024	Salary/Pensions	False	£1,617.41	£0.00
6	17.04.2024	Beach Safety	False	£3,916.02	£0.00
2	17.04.2024	Computer/Website	False	£225.75	£45.15

£331.98	31.03.2025	ELECTRICITY	Current Account
£1,870.28	31.03.2025	HMRC	Current Account
£2,968.25	31.03.2025	SALARY	Current Account
£1,662.22	31.03.2025	SALARY	Current Account
£1,242.74	31.03.2025	SALARY	Current Account
£5,450.80	31.03.2025	TOILET CLEANING	Current Account
£5,450.80	31.03.2025	TOILET CLEANING	Current Account
£495.26	28.02.2025	ELECTRICITY	Current Account
£2,211.19	28.02.2025	PENSIONS	Current Account
£1,854.88	28.02.2025	SALARY	Current Account
£2,968.45	28.02.2025	SALARY	Current Account
£1,242.74	28.02.2025	SALARY	Current Account
£1,662.22	28.02.2025	SALARY	Current Account
£300.00	28.02.2025	NEWSLETTER	Current Account
£5,500.00	28.02.2025	GRANT	Current Account
£562.04	28.02.2025	WATER	Current Account
£5,000.00	28.02.2025	GRANT	Current Account
£5,450.80	28.02.2025	TOILET CLEANING	Current Account
£630.00	28.02.2025	INTERNAL AUDITOR	Current Account
£695.00	28.02.2025	DEFIBRILLATOR OFFICE	Current Account
£300.00	28.02.2025	NEWSLETTER	Current Account
£3,733.20	28.02.2025	TOILETS GENERAL MAINTENANCE	Current Account
£379.13	31.01.2025	ELECTRICITY	Current Account
£2,211.19	31.01.2025	PENSIONS	Current Account
£1,855.88	31.01.2025	HMRC	Current Account
£2,968.45	31.01.2025	SALARY	Current Account
£1,242.94	31.01.2025	SALARY	Current Account
£1,662.42	31.01.2025	SALARY	Current Account
£2,217.60	31.01.2025	TOILETS GENERAL MAINTENANCE	Current Account
£398.40	31.01.2025	TOILETS GENERAL MAINTENANCE	Current Account
£360.00	31.01.2025	SUBSCRIPTIONS	Current Account
£313.24	31.01.2025	BT CLOUD	Current Account
£5,450.80	31.01.2025	TOILETS GENERAL MAINTENANCE	Current Account
£300.00	31.01.2025	NEWSLETTER	Current Account
£1,008.00	30.09.2024	EXTERNAL AUDITORS	Current Account
£2,211.19	31.12.2024	PENSIONS	Current Account
£1,885.08	31.12.2024	HMRC	Current Account
£1,242.74	31.12.2024	SALARY	Current Account
£1,662.22	31.12.2024	SALARY	Current Account
£2,968.45	31.12.2024	SALARY	Current Account
£283.49	31.12.2024	ELECTRICITY	Current Account
£5,450.80	31.12.2024	TOILET CLEANING	Current Account
£810.71	30.11.2024	WATER	Current Account
£488.04	30.11.2024	WATER	Current Account
£2,693.95	30.11.2024	PENSIONS	Current Account
£2,520.88	30.11.2024	HMRC	Current Account
£3,456.10	30.11.2024	SALARY NOVEMBER	Current Account

£1,552.19	30.11.2024	SALARY NOVEMBER	Current Account
£1,975.91	30.11.2024	SALARY	Current Account
£300.00	30.11.2024	CHRISTMAS TREE	Current Account
£300.00	30.11.2024	NEWSLETTER	Current Account
£2,500.00	30.11.2024	GROUNDS MAINTENANCE & ENVIROMENT OFFICER	Current Account
£44,112.00	30.11.2024	GROUNDS MAINTENANCE & ENVIROMENT OFFICER	Current Account
£756.00	30.11.2024	TOILETS GENERAL MAINTENANCE	Current Account
£1,200.86	30.11.2024	ELECTRICITY	Current Account
£5,796.32	30.11.2024	INSURANCE	Current Account
£360.00	30.11.2024	FLORAL DECORATIONS	Current Account
£5,391.96	30.11.2024	SCHOOL CROSSING PATROL	Current Account
£5,450.80	30.11.2024	TOILET CLEANING	Current Account
£2,142.51	31.10.2024	PENSIONS	Current Account
£1,779.69	31.10.2024	SALARY OCTOBER	Current Account
£2,903.12	31.10.2024	SALARY OCTOBER	Current Account
£1,198.59	31.10.2024	SALARY OCTOBER	Current Account
£1,617.21	31.10.2024	SALARY OCTOBER	Current Account
£575.00	31.10.2024	PUBLIC MEETING	Current Account
£300.00	31.10.2024	NEWSLETTER	Current Account
£597.75	31.10.2024	WATER	Current Account
£1,080.00	31.10.2024	BEACH BIN EMPTYING	Current Account
£1,224.40	31.10.2024	FLORAL WATERING	Current Account
£5,450.80	30.09.2024	TOILET CLEANING	Current Account
£694.57	30.09.2024	CONTRIBUTION TO REVETMENT SIGNAGE	Current Account
£300.00	30.09.2024	NEWSLETTER	Current Account
£325.58	30.09.2024	TOILETS GENERAL MAINTENANCE	Current Account
£2,142.51	30.09.2024	PENSIONS	Current Account
£1,812.09	30.09.2024	HMRC	Current Account
£2,903.12	30.09.2024	SALARY	Current Account
£1,198.59	30.09.2024	SALARY	Current Account
£1,617.41	30.09.2024	SALARY	Current Account
£323.87	30.09.2024	SALARY	Current Account
£1,849.20	30.09.2024	FLORAL WATERING	Current Account
£1,008.00	30.09.2024	EXTERNAL AUDITORS	Current Account
£300.00	30.09.2024	NEWSLETTER	Current Account
£2,232.00	30.09.2024	BEACH BIN EMPTYING	Current Account
£5,450.80	30.09.2024	TOILET CLEANING	Current Account
£1,940.46	31.08.2024	ELECTRICITY	Current Account
£2,232.00	31.08.2024	BEACH BIN EMPTYING	Current Account
£2,142.51	31.08.2024	PENSION AUGUST	Current Account
£1,758.69	31.08.2024	HMRC AUGUST	Current Account
£2,903.12	31.08.2024	AUGUST SALARY	Current Account
£1,198.59	31.08.2024	AUGUST SALARY	Current Account
£1,617.21	31.08.2024	AUGUST SALARY	Current Account
£2,000.00	31.08.2024	GRANT	Current Account
£5,450.80	31.08.2024	TOILET CLEANING	Current Account
£350.00	31.07.2024	GRANT	Current Account

£300.00	31.07.2024	NEWSLETTER	Current Account
£2,142.51	31.07.2024	PENSIONS JULY	Current Account
£1,795.29	31.07.2024	SALARY JULY	Current Account
£2,903.12	31.07.2024	SALARY JULY	Current Account
£1,198.59	31.07.2024	SALARY JULY	Current Account
£1,617.21	31.07.2024	SALARY JULY	Current Account
£1,556.82	31.07.2024	TOILETS GENERAL MAINTENANCE	Current Account
£3,623.96	31.07.2024	FLORAL DECORATIONS	Current Account
£1,080.00	31.07.2024	BEACH BIN EMPTYING	Current Account
£5,000.00	31.07.2024	GRANT	Current Account
£284.52	31.07.2024	TOILETS GENERAL MAINTENANCE	Current Account
£1,500.00	31.07.2024	TOWN MAYORS ALLOWANCE	Current Account
£328.10	30.06.2024	ELECTRICITY	Current Account
£2,142.51	30.06.2024	SALARY JUNE	Current Account
£1,776.89	30.06.2024	SALARY JUNE	Current Account
£2,903.12	30.06.2024	SALARY JUNE	Current Account
£1,198.59	30.06.2024	SALARY JUNE	Current Account
£1,617.41	30.06.2024	SALARY JUNE	Current Account
£5,450.80	30.06.2024	TOILET CLEANING	Current Account
£500.00	30.06.2024	CONTRIBUTION TO D DAY EVENTS	Current Account
£300.00	30.06.2024	NEWSLETTER	Current Account
£9,600.00	30.06.2024	CONTRIBUTION TO PLAY EQUIPMENT	Current Account
£495.00	30.06.2024	LEGIONELLA TESTING	Current Account
£384.00	30.06.2024	COUNCILLOR EMAILS	Current Account
£300.00	30.06.2024	NEWSLETTER	Current Account
£5,450.80	30.06.2024	TOILET CLEANING	Current Account
£1,777.09	31.05.2024	HMRC MAY	Current Account
£2,142.51	31.05.2024	PENSIONS MAY	Current Account
£2,903.12	31.05.2024	SALARY MAY	Current Account
£1,198.59	31.05.2024	SALARY MAY	Current Account
£1,617.21	31.05.2024	SALARY MAY	Current Account
£293.79	31.05.2024	OFFICE PHOTOCOPYING	Current Account
£353.90	31.05.2024	RECHARGE BAY EVENT	Current Account
£5,450.80	31.05.2024	TOILETS GENERAL MAINTENANCE	Current Account
£600.00	31.05.2024	INTERNAL AUDITOR	Current Account
£10,000.00	31.05.2024	GRANT	Current Account
£1,500.00	30.04.2024	TOILETS GENERAL MAINTENANCE	Current Account
£380.07	30.04.2024	WATER	Current Account
£293.60	30.04.2024	ELECTRICITY	Current Account
£1,164.58	30.04.2024	ELECTRICITY	Current Account
£432.59	30.04.2024	STATIONERY OFFICE LIBRARY	Current Account
£933.12	30.04.2024	SCRIBE ACCOUNTS	Current Account
£300.00	30.04.2024	BEACON	Current Account
£300.00	30.04.2024	BEACON	Current Account
£2,142.51	30.04.2024	PENSIONS APRIL	Current Account
£1,781.69	30.04.2024	HMRC APRIL	Current Account
£2,903.32	30.04.2024	SALARY APRIL	Current Account

£1,198.59	30.04.2024	SALARY APRIL	Current Account
£1,617.41	30.04.2024	SALARY APRIL	Current Account
£3,916.02	30.04.2024	MARKER BUOYS	Current Account
£270.90	30.04.2024	WEBSITE HOSTING	Current Account

DIRDEBIT	£331.98	Corona Energy
ONLINE	£1,870.28	HMRC
ONLINE	£2,968.25	S. Janeway
ONLINE	£1,662.22	J. Gilbey
ONLINE	£1,242.74	M. Darbon
ONLINE	£5,450.80	Danfo (UK) Ltd
ONLINE	£5,450.80	Danfo (UK) Ltd
DIRDEBIT	£495.26	Corona Energy
ONLINE	£2,211.19	IW Council
ONLINE	£1,854.88	HMRC
ONLINE	£2,968.45	S. Janeway
ONLINE	£1,242.74	M. Darbon
ONLINE	£1,662.22	J. Gilbey
ONLINE	£300.00	Beacon Media Ltd
ONLINE	£5,500.00	Shanklin Carnival
ONLINE	£562.04	BUSINESS STREAM
ONLINE	£5,000.00	Shanklin Regatta
ONLINE	£5,450.80	Danfo (UK) Ltd
ONLINE	£630.00	Auditing Solutions Ltd
ONLINE	£695.00	IOW DEFIBRILLATORS
ONLINE	£300.00	Beacon Media Ltd
ONLINE	£3,733.20	FOCUS PLUMBING
DIRDEBIT	£565.27	Corona Energy
ONLINE	£2,211.19	IW Council
ONLINE	£1,855.88	HMRC
ONLINE	£2,968.45	S. Janeway
ONLINE	£1,242.94	M. Darbon
ONLINE	£1,662.42	J. Gilbey
ONLINE	£2,217.60	Focus Plumbing & Heating
ONLINE	£398.40	FOCUS PLUMBING
ONLINE	£360.00	SLCC Enterprises Ltd
ONLINE	£313.24	BT
ONLINE	£5,450.80	Danfo (UK) Ltd
ONLINE	£300.00	Beacon Media Ltd
ONLINE	£1,008.00	BDO LLP
ONLINE	£2,211.19	IW Council
ONLINE	£1,885.08	HMRC
ONLINE	£1,242.74	M. Darbon
ONLINE	£1,662.22	J. Gilbey
ONLINE	£2,968.45	S. Janeway
DIRDEBIT	£328.11	Corona Energy
ONLINE	£5,450.80	Danfo (UK) Ltd
DIRDEBIT	£810.71	WAVE (ANGLIAN WATER)
DIRDEBIT	£732.04	WAVE (ANGLIAN WATER)
ONLINE	£2,693.95	IW Council
ONLINE	£2,520.88	HMRC
ONLINE	£3,456.10	S. Janeway

ONLINE	£1,552.19	M. Darbon
ONLINE	£1,975.91	J. Gilbey
ONLINE	£300.00	Thompson Plants
ONLINE	£300.00	Beacon Media Ltd
ONLINE	£46,612.00	IW Council
ONLINE	£46,612.00	IW Council
ONLINE	£756.00	NEWGENTS
ONLINE	£1,200.86	IW Council
ONLINE	£5,796.32	Arthur J. Gallagher insurance
ONLINE	£360.00	Busy Bee Nurseries (IW Ltd)
ONLINE	£5,391.96	IW Council
ONLINE	£5,450.80	Danfo (UK) Ltd
ONLINE	£2,142.51	IW Council
ONLINE	£1,779.69	HMRC
ONLINE	£2,903.12	S. Janeway
ONLINE	£1,198.59	M. Darbon
ONLINE	£1,617.21	J. Gilbey
ONLINE	£575.00	Shanklin theatre & community trust
ONLINE	£300.00	Beacon Media Ltd
ONLINE	£597.75	BUSINESS STREAM
ONLINE	£1,080.00	Brightstone Landscaping
ONLINE	£1,224.40	JW. AUTOSHINE WATERING
ONLINE	£5,450.80	Danfo (UK) Ltd
ONLINE	£694.57	IW Council
ONLINE	£300.00	Beacon Media Ltd
ONLINE	£325.58	FOCUS PLUMBING
ONLINE	£2,142.51	IW Council
ONLINE	£1,812.09	HMRC
ONLINE	£2,903.12	S. Janeway
ONLINE	£1,198.59	M. Darbon
ONLINE	£1,617.41	J. Gilbey
ONLINE	£323.87	P. Dryden
ONLINE	£1,849.20	JW. AUTOSHINE WATERING
ONLINE	£1,008.00	BDO LLP
ONLINE	£300.00	Beacon Media Ltd
ONLINE	£2,232.00	Brightstone Landscaping
ONLINE	£5,450.80	Danfo (UK) Ltd
ONLINE	£1,940.46	Corona Energy
ONLINE	£2,232.00	Brightstone Landscaping
ONLINE	£2,142.51	IW Council
ONLINE	£1,758.69	HMRC
ONLINE	£2,903.12	S. Janeway
ONLINE	£1,198.59	M. Darbon
ONLINE	£1,617.21	J. Gilbey
ONLINE	£2,000.00	SHANKLIN FOOTBALL CLUB
ONLINE	£5,450.80	Danfo (UK) Ltd
ONLINE	£350.00	Shanklin in Bloom

ONLINE	£300.00	Beacon Media Ltd
ONLINE	£2,142.51	IW Council
ONLINE	£1,795.29	HMRC
ONLINE	£2,903.12	S. Janeway
ONLINE	£1,198.59	M. Darbon
ONLINE	£1,617.21	J. Gilbey
ONLINE	£1,556.82	Danfo (UK) Ltd
ONLINE	£3,623.96	Busy Bee Nurseries (IW Ltd)
ONLINE	£1,080.00	Brightstone Landscaping
ONLINE	£5,000.00	Shanklin Town Brass Band
ONLINE	£284.52	FOCUS PLUMBING
ONLINE	£1,500.00	Sara Sheath
ONLINE	£427.76	Corona Energy
ONLINE	£2,142.51	IW Council
ONLINE	£1,776.89	HMRC
ONLINE	£2,903.12	S. Janeway
ONLINE	£1,198.59	M. Darbon
ONLINE	£1,617.41	J. Gilbey
ONLINE	£5,450.80	Danfo (UK) Ltd
ONLINE	£500.00	Sandown Town Council
ONLINE	£300.00	Beacon Media Ltd
ONLINE	£9,600.00	IW Council
ONLINE	£579.00	Focus Plumbing & Heating
ONLINE	£384.00	Vision ICT
ONLINE	£300.00	Beacon Media Ltd
ONLINE	£5,450.80	Danfo (UK) Ltd
ONLINE	£1,777.09	HMRC
ONLINE	£2,142.51	IW Council
ONLINE	£2,903.12	S. Janeway
ONLINE	£1,198.59	M. Darbon
ONLINE	£1,617.21	J. Gilbey
ONLINE	£293.79	Sandham Office Services
ONLINE	£353.90	IW Council
ONLINE	£5,450.80	Danfo (UK) Ltd
ONLINE	£600.00	Auditing Solutions Ltd
ONLINE	£10,000.00	COMMUNITY ACTION
ONLINE	£1,500.00	EDDISONS
ONLINE	£380.07	WAVE (ANGLIAN WATER)
ONLINE	£293.60	Corona Energy
ONLINE	£1,164.58	Corona Energy
ONLINE	£523.62	VIKING
ONLINE	£933.12	Starboard Systems Ltd
ONLINE	£300.00	Beacon Media Ltd
ONLINE	£300.00	Beacon Media Ltd
ONLINE	£2,142.51	IW Council
ONLINE	£1,781.69	HMRC
ONLINE	£2,903.32	S. Janeway

ONLINE	£1,198.59	M. Darbon
ONLINE	£1,617.41	J. Gilbey
ONLINE	£3,916.02	IW Council
ONLINE	£270.90	Vision ICT

Annual Governance and Accountability Return 2024/25 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 2024/25

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 2025**.
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 2025**. 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 2025
 - 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 2024/25

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 2025 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 2024/25**, approved and signed, page 4
- **Section 2 - Accounting Statements 2024/25**, approved and signed, page 5

Not later than 30 September 2025 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) 2024/25

- 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. Any amendments must be approved by the authority and properly initialled.
- 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 2025.
- 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.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, 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 bank reconciliation is incomplete or variances not **fully** explained then 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 2024) equals the balance brought forward in the current year (Box 1 of 2025).
- 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 2025**.

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 Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2025 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 2024/25

ENTER NAME OF AUTHORITY

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2025, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2024/25 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.			
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.			
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.			
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.			
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.			
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.			
H. Asset and investments registers were complete and accurate and properly maintained.			
I. Periodic bank account reconciliations were properly carried out during the year.			
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.			
K. If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")</i>			
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.			
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).</i>			
N. The authority has complied with the publication requirements for 2023/24 AGAR <i>(see AGAR Page 1 Guidance Notes).</i>			

O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			

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 2024/25

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 2025, that:

	Agreed		
	Yes	No*	'Yes' means that this authority:
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/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2024/25 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
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>

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

I certify that for the year ended 31 March 2025 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

SIGNATURE REQUIRED

Date

DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Section 3 – External Auditor’s Report and Certificate 2024/25

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 2025; 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 2024/25

(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 2024/25

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 2025.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

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	12.10.2017	10,620.00		REGENT & HIGH STREE			
DECORATIVE LIGHTS	14.9.2017	6,017.00		ESPLANADE			
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	20.4.2022	900.00		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			
		94,710.50	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			
TOILET BLOCK	3.3.2023	154,104.00		LIFT ROAD SHANKLIN I:			
		254,761.00	98,349.00				
Grand Total:		459,447.50	385,968.00				

Shanklin Town Council

BALANCE SHEET

31/03/2025

(Last) Year Ended 31 Mar 2024		(Current) Year Ended 31 Mar 2025	
£		£	
	CURRENT ASSETS		
	Stocks and stores		
156.00	Work in progress	42.00	
	Debtors (Net of provision for doubtful debts)		
	Prepayments		
9,169.00	VAT Recoverable	5,470.12	
	Temporary lendings (investments)		
262,272.86	Cash in hand	325,792.29	
271,597.86	TOTAL ASSETS	331,304.41	
	CURRENT LIABILITIES		
40.00	Creditors	5,322.12	
<u>271,557.86</u>	NET ASSETS	<u>325,982.29</u>	
	Represented by:		
178,309.00	General fund Balance	228,000.15	
	Reserves:		
	Capital		
93,248.86	Earmarked	97,982.14	
	Adjustments		
<u>271,557.86</u>		<u>325,982.29</u>	

The above statement represents fairly the financial position of the council as at 31 Mar 2025

Signed

Responsible Financial Officer

Date

Shanklin Town Council

Prepared by: _____

Date: _____

Name and Role (Clerk/RFO etc)

Approved by: _____

Date: _____

Name and Role (RFO/Chair of Finance etc)

A	Bank Reconciliation at 31/03/2025		
	Cash in Hand 01/04/2024		262,272.86
	ADD Receipts 01/04/2024 - 31/03/2025		415,969.14
	SUBTRACT Payments 01/04/2024 - 31/03/2025		678,242.00 352,449.71
	Cash in Hand 31/03/2025 (per Cash Book)		325,792.29
B	Cash in hand per Bank Statements		
	Petty Cash 31/03/2025	40.00	
	Current Account 31/03/2025	74,934.95	
	Investment Account 31/03/2025	150,465.94	
	Co-op Investment Bond 31/03/2025	42,890.16	
	Falcon Cross Account 31/03/2025	57,461.24	
			325,792.29
	Less unrepresented payments		
			325,792.29
	Plus unrepresented receipts		
	Adjusted Bank Balance		325,792.29
	A = B Checks out OK		