

# Shawbury Parish Council



There will be a **meeting of the Finance Committee** on Tuesday 9<sup>th</sup> June at Shawbury Village Hall commencing at 6.30pm in order to conduct the business enclosed on the agenda below.

Signed: *A Roberts*

Date: 1<sup>st</sup> June 2026

1. **Public Session**
2. **Apologies**
3. **Declaration of Disclosable Pecuniary or any other interests or requests for dispensations**
4. **Minutes of the Finance Committee Meeting held on 30<sup>th</sup> March 2026** – to approve
5. **Internal Audit**  
To discuss the internal audit report and the associated action plan
6. **Annual Governance and Accountability Return**
  - a. Annual Governance Statement – to review
  - b. Accounting Statements – to review
  - c. Explanation of variances and Public Rights Dates
7. **Earmarked Reserves**  
To discuss recommendations for Earmarked reserves in advance of Full Council meeting.
8. **Committee Work Programme** – to agree
9. **Date of Next Meeting** – to note

# Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

Shawbury Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2026, that:

	Agreed		
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<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 have assured 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
			✓
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	✓		<i>has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.</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

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## Section 2 – Accounting Statements 2025/26 for

Shawbury Parish Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures <b>must</b> agree to underlying financial records.</i>
1. Balances brought forward	108,323 <i>re stated</i>	93,294 <i>re stated</i>	Total balances and reserves at the beginning of the year as recorded in the financial records. Value <b>must</b> agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	58,850	58,850	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	14,640	17,890	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	10,934	13,258	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	77,585	36,791	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	93,294 <i>re stated</i>	119,987	Total balances and reserves at the end of the year. <b>must</b> equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	93,294	119,987	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	153,542	282,851	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?	✓		For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.

I certify that for the year ended 31 March 2026 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

# Shawbury Parish Council

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

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

### NOTICE

**1. Date of announcement 16<sup>th</sup> June 2026**

**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.**

**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 2026, these documents will be available on reasonable notice by application to:**

Amanda Roberts (Clerk & RFO)  
2, Tilley Road, Wem, Sy4 5HA.  
By email to [clerk@shawbury-pc.gov.uk](mailto:clerk@shawbury-pc.gov.uk)

commencing on (c) **\_\_Wednesday 17 June 2026**

and ending on (d) **\_\_Tuesday 31 July 2026**

**3. Local government electors and their representatives also have:**

- 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.

The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

**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 2024. The appointed auditor is:**

PKF Littlejohn LLP (Ref: SBA Team)  
30 Churchill Place  
London E14 5RE  
([sba@pkf-l.com](mailto:sba@pkf-l.com))

**5. This announcement is made by Amanda Roberts (Responsible Finance Officer)**

## Earmarked Reserves

### Background

On 31 March 2026 the Council had a general reserve of £99,328 and the following earmarked reserves:

Neighbourhood CIL	£3,547
VAS Signage	£9,596
Moat/Glebe Path Repairs	£3,400
Parish Paths	£1,115
CCTV	£3,000

Since then £3,000 has been added to an Environmental Maintenance EMR to satisfy Shropshire Council that SPC can match fund the application for an Environmental Maintenance Grant.

### Underspends

The expenditure budget for £2024-25 was underspent by £26,000 , but since 1<sup>st</sup> April, we have received the following invoices for this period:

Room Hire for meetings (oct 24 – Sept 25)	£206
CCTV energy contribution	£300
Grounds Maintenance	£2,290

There may well be more invoices to follow.

### Earmarked Reserves

The purpose of earmarked reserves is two -fold:

1. To build up reserves for future/current projects
  - a. The Council has committed to delivering a project to improve the Glebe and Moat and an earmarked reserve will be required for this as there is no budget allocated to it. **To date £400** has been approved by Full Council but this is not yet earmarked. It is impossible to set aside a reasonable amount for the whole project until more information is provided.
  - b. The balance of the RAF donation for Annual Awards is estimated at **£650**.
  - c. There is a desire to earmark funding for youth activity but without details this cannot be allocated. Full Council will need to approve a project<sup>1</sup>.
  - d. The Council should be building up an elections reserve. This should be circa £2500. It is suggested that **£1000** is earmarked for the next three years to ensure a healthy reserve.

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<sup>1</sup> This would then be earmarked from the Council's General Reserve

2. To build up reserves for future maintenance or replacement of equipment

The following are proposed from last year's underspend:

Streetlight Upgrades and replacements	3,000
Play equipment	3,500
Moat / Glebe Areas	3,500
Moat/Glebe/Field path	4,000
Playing Field	500
Cycle Track	500
Fitness Area	500
Car Park	200
Seats/Bus shelters	350
Parish War Memorial	1,000
Burial Ground	1,000
Parish Paths	950

With the figures outlined under future/current projects, the total to allocate to reserves would be £21,050 which, combined with the invoices from last year covers the majority of the 25-26 underspend.

These suggestions would not touch the General Reserve, which needs to be looked at in more detail at a future meeting.

Decision Required

Should the underspend from 2024-25 should be allocated as set out above?

A Roberts

31.5.26