

Community and Town Councils in Wales

Annual Return for the Year Ended 31 March 2021

LANGUAGE PREFERENCE

Please indicate how you would like us to communicate with you during the audit. Note that audit notices will be issued bilingually.

<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
ENGLISH	✓

<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
WELSH	✓

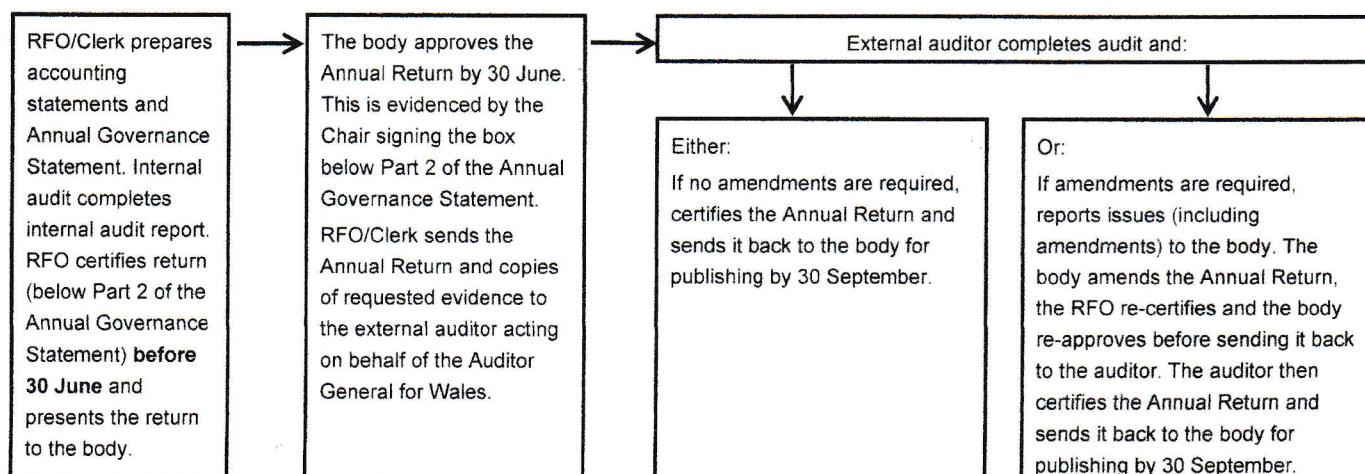
<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
BILINGUALLY	✓

THE ACCOUNTS AND AUDIT PROCESS

Section 12 of the Public Audit (Wales) Act 2004 requires community and town councils (and their joint committees) in Wales to make up their accounts each year to 31 March and to have those accounts audited by the Auditor General for Wales. Regulation 14 of the Accounts and Audit (Wales) Regulations 2014 states that smaller local government bodies i.e. those with annual income and expenditure below £2.5 million must prepare their accounts in accordance with proper practices.

For community and town councils and their joint committees, proper practices are set out in the One Voice Wales/Society of Local Council Clerks publication **Governance and accountability for local councils in Wales – A Practitioners’ Guide** (the Practitioners’ Guide). The Practitioners’ Guide requires that they prepare their accounts in the form of an Annual Return. This Annual Return meets the requirements of the Practitioners’ Guide.

The accounts and audit arrangements follow the process as set out below.



Please read the guidance on completing this Annual Return and complete all sections highlighted pink.

APPROVING THE ANNUAL RETURN

The council must approve the Annual Return BEFORE the accounts and supporting documents are made available for public inspection under section 30 of the Public Audit (Wales) Act 2004.

The Auditor General for Wales’ Audit Certificate and report is to be completed by the auditor acting on behalf of the Auditor General. It **MUST NOT** be completed by the Clerk/RFO, the Chair or the internal auditor.

Audited and certified returns are sent back to the body for publication and display of the accounting statements, Annual Governance Statement and the Auditor General for Wales’ certificate and report.

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
Income	Receipt	Description	Payment	Description	Net	VAT	Amount	Expenditure	Balance/Account	Reconciled	Auth'd	transaction	Minute	number
1 Balance b/f from 01.04.20 -														
2 Plus total receipts														
3 U/P payments from 2019-20														
4 Less total payments														
5 Balance c/f														
6														
7														
8														
9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
10 Date	11	08/04/2020												
11	12	16/04/2020												
12	13	16/04/2020	HMRC VTR	£ 2,056.91 VAT Refund										
13	14	20/04/2020												
14	15	22/04/2020												
15	16	23/04/2020	Powys CC	£ 3,600.00 precept										
16	17	12/05/2010												
17	18	13/05/2020												
18	19	18/05/2020												
19	20													
20	21													
21	22													
22	23													
23	24	19/06/2020												
24	25	05/06/2020												
25	26	10/06/2020												
26	27	10/06/2020												
27	28	16/06/2020												
28	29	07/07/2020												
29	30													
30	31													
31	32													
32	33													
33	34	09/07/2020												
34	35													
35	36	14/07/2020												
36	37	23/07/2020												
37	38	05/08/2020	Liang. Sports	£ 400.00 donation										
38	39	07/08/2020	Short Mat Bowls	£ 100.00 donation										
39	40	10/08/2020	Coffee Club	£ 100.00 donation										
40	41	10/08/2020	Alexandra Hall	£ 400.00 donation										
41	42	11/08/2020												
42	43	14/08/2020												
43	44	19/08/2020												
44	45	22/08/2020												
45	46	26/08/2020												
46	47	28/08/2020	Powys CC	£ 3,600.00 precept										
47	48	02/09/2020												
48	49	02/09/2020												
49	50	08/09/2020												

Note from Internal Auditor. Balance c/f is the balance on the Bank Statement £12,319.55 + £112 unpresented cheques

Date: 31st March 2021

Bank balance Reconciliation - ICO failed payment 2019/20 was in U/P for 2019-20

Balance c/f

Available funds

£ 9,901.59

£ 9,901.59

£ 9,901.59

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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
51 09/09/2020 Alex Hall	£ 40.00	sanitiser				£ -	£ -	£ -	£ 13,708.75	✓			2042		
52 11/09/2020						£ 332.32	£ 65.88	£ 398.20	£ 13,310.55	✓	Jh/CC	2041	2715		
53 13/09/2020						£ 73.25	£ 14.65	£ 87.90	£ 13,222.65	✓	Jh/CC	2042	2715		
54 16/09/2020						£ 1,954.52	£ 390.90	£ 2,345.42	£ 10,877.23	✓	Jh/CC	2043	2710		
55 29/09/2020						£ 202.60	£ -	£ -	£ 202.60	£ 10,674.63	✓	pre/CC	2044	2680	
56 01/10/2020						£ 47.97	£ 9.60	£ -	£ 57.57	£ 10,617.06	✓	Jh/CC	2045	2715	
57 06/10/2020						£ 50.80	£ -	£ -	£ 50.80	£ 10,568.26	✓	pre/CC	2046	2690	
58 06/10/2020						£ 117.72	£ -	£ -	£ 117.72	£ 10,448.54	✓	Jh/CC	2047	2669	
59 16/10/2020						£ 0.30	£ 0.01	£ -	£ 0.31	£ 10,448.23	✓	pre/CC	2048		
60 26/10/2020						£ 50.00	£ -	£ -	£ 50.00	£ 10,398.23	✓	Jh/CC	2049	2728	
61 28/10/2020						£ 202.80	£ -	£ -	£ 202.80	£ 10,195.43	✓	pre/CC	2050	2690	
62 04/11/2020						£ 50.60	£ -	£ -	£ 50.60	£ 10,144.83	✓	pre/CC	2051	2680	
63 13/11/2020						£ 288.48	£ 31.10	£ 319.58	£ 9,825.25	✓	Jh/CC	2052	2728		
64 14/11/2020						£ 104.64	£ -	£ -	£ 104.64	£ 9,720.61	✓	Jh/CC	2053	2714	
65 17/11/2020						£ 4.37	£ 0.21	£ -	£ 4.58	£ 9,716.03	✓	pre/CC	2054	2690	
66 24/11/2020						£ 281.80	£ -	£ -	£ 281.80	£ 9,434.23	✓	Jh/CC	2055	2690	
67 26/11/2020						£ 168.75	£ -	£ -	£ 168.75	£ 9,265.48	✓	pre/CC	2056		
68 01/12/2020						£ 70.60	£ -	£ -	£ 70.60	£ 9,194.88	✓	pre/CC	2057	2680	
69 16/12/2020						£ 800.00	£ -	£ -	£ 800.00	£ 8,394.88	✓	Jh/CC	2058	2723	
70 17/12/2020						£ 3.01	£ 0.15	£ -	£ 3.16	£ 8,391.72	✓	pre/CC	2059		
71 21/12/2020						£ 87.20	£ -	£ -	£ 87.20	£ 8,304.52	✓	Jh/CC	2060	2714	
72 22/12/2020						£ 211.60	£ -	£ -	£ 211.60	£ 8,092.92	✓	pre/CC	2061	2680	
73 31/12/2020						£ 52.80	£ -	£ -	£ 52.80	£ 8,040.12	✓	pre/CC	2062	2690	
74 31/12/2020 Powys CC	£ 3,600.00	precept							£ 11,640.12	✓			2063	2632	
75 09/01/2021						£ 500.25	£ -	£ -	£ 500.25	£ 11,139.87	✓	pre/CC	2064	2590	
76 18/01/2021						£ 3.92	£ 0.19	£ -	£ 4.11	£ 11,136.76	✓	pre/CC	2065		
77 20/01/2021						£ 119.44	£ 21.69	£ -	£ 141.13	£ 10,994.63	✓	Jh/CC	2066	2739	
78 21/01/2021						£ 211.60	£ -	£ -	£ 211.60	£ 10,783.03	✓	pre/CC	2067	2690	
79 27/01/2021						£ 52.80	£ -	£ -	£ 52.80	£ 10,730.23	✓	pre/CC	2068	2690	
80 16/02/2021						£ 3.47	£ 0.17	£ -	£ 3.64	£ 10,726.59	✓	pre/CC	2069	2690	
81 18/02/2021						£ 211.40	£ -	£ -	£ 211.40	£ 10,515.19	✓	pre/CC	2070		
82 25/02/2021						£ 53.00	£ -	£ -	£ 53.00	£ 10,462.19	✓	pre/CC	2071	2690	
83 26/02/2021	£ 10.00	S Price via clerk							£ 10,472.19	✓			2072	2783	
84 05/03/2021						£ 35.00	£ -	£ -	£ 35.00	£ 10,437.19	✓	pre/CC	2073	2590	
85 11/03/2021						£ 174.40	£ -	£ -	£ 174.40	£ 10,262.79	✓		2074	2714	
86 15/03/2021						£ 93.00	£ -	£ -	£ 93.00	£ 10,168.79	✓	pre/CC	2075	2680	
87 17/03/2021						£ 211.60	£ -	£ -	£ 211.60	£ 9,958.19	✓	Jh/CC	2076	2690	
88 19/03/2021						£ 3.62	£ 0.18	£ -	£ 3.80	£ 9,954.39	✓	pre/CC	2077		
89 26/03/2021						£ 52.80	£ -	£ -	£ 52.80	£ 9,901.59	✓	pre/CC	2078	2690	
90 91 Totals	£ 13,905.91					£ 15,633.90	£ 901.97	£ 16,436.87	£ 9,901.59	✓					
92 Accounts prepared in accordance with the Accounts															
93 and Audit (Wales) Regulations 2005 (SI No 368 W34)															
94 Act 2004.															
95 Date 4/4/2021															
96 Sig															
97 Sig															
98 Sig															
99 Sig															
100 Chairman															
Outstanding payments															
total u/p	£ -														
Total on Bank Statement	£ 9,901.59														

clerk/CC payments
DD payments
made by Clr Birchall
since 8.5.12
taken over by LCC
20.3.20

covid
formally
made by Clr Birchall
since 8.5.12
taken over by LCC
20.3.20

Accounting statements 2020-21 for:

Name of body:

WANSTEINCHURCH COMMUNITY COUNCIL

	Year ending		Notes and guidance for compilers
	31 March 2020 (£)	31 March 2021 (£)	
			<p>Please round all figures to nearest £.</p> <p>Do not leave any boxes blank and report £0 or nil balances.</p> <p>All figures must agree to the underlying financial records for the relevant year.</p>

Statement of income and expenditure/receipts and payments

1. Balances brought forward	17460	12320	Total balances and reserves at the beginning of the year as recorded in the financial records. Must agree to line 7 of the previous year.
2. (+) Income from local taxation/levy	10800	10800	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	8548	3106	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	3717	3979	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and related expenses eg. termination costs.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).
6. (-) Total other payments	20771	12345	Total expenditure or payments as recorded in the cashbook minus staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	12320	9902	Total balances and reserves at the end of the year. Must equal $(1+2+3) - (4+5+6)$.

Statement of balances

8. (+) Debtors	0	0	Income and expenditure accounts only: Enter the value of debts owed to the body at the year-end.				
9. (+) Total cash and investments	12320	9902	All accounts: The sum of all current and deposit bank accounts, cash holdings and investments held at 31 March. This must agree with the reconciled cashbook balance as per the bank reconciliation.				
10. (-) Creditors	0	0	Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.				
11. (=) Balances carried forward	12320	9902	Total balances should equal line 7 above: Enter the total of $(8+9-10)$.				
12. Total fixed assets and long-term assets	8061	34468	The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.				
13. Total borrowing	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).				
14. Trust funds disclosure note	Yes	No	N/A	Yes	No	N/A	The body acts as sole trustee for and is responsible for managing (a) trust fund(s)/assets (readers should note that the figures above do not include any trust transactions).

Annual Governance Statement

We acknowledge as the members of the Council/Board/Committee, our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2021, that:

	Agreed?	'YES' means that the Council/Board/Committee:	PG Ref
	Yes	No	
1. We have put in place arrangements for:		✓	Properly sets its budget and manages its money and prepares and approves its accounting statements as prescribed by law. 6, 12
• effective financial management during the year; and			
• the preparation and approval of the accounting statements.			
2. We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.	✓		Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge. 6, 7
3. We have taken all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice that could have a significant financial effect on the ability of the Council/Board/Committee to conduct its business or on its finances.	✓		Has only done things that it has the legal power to do and has conformed to codes of practice and standards in the way it has done so. 6
4. We have provided proper opportunity for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014.	✓		Has given all persons interested the opportunity to inspect the body's accounts as set out in the notice of audit. 6, 23
5. We have carried out an assessment of the risks facing the Council/Board/Committee and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		Considered the financial and other risks it faces in the operation of the body and has dealt with them properly. 6, 9
6. We have maintained an adequate and effective system of internal audit of the accounting records and control systems throughout the year and have received a report from the internal auditor.	✓		Arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether these meet the needs of the body. 6, 8
7. We have considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the Council/Board/Committee and, where appropriate, have included them on the accounting statements.	✓		Disclosed everything it should have about its business during the year including events taking place after the year-end if relevant. 6
8. We have taken appropriate action on all matters raised in previous reports from internal and external audit.	✓		Considered and taken appropriate action to address issues/weaknesses brought to its attention by both the internal and external auditors. 6, 8, 23
9. Trust funds – in our capacity as trustee, we have:			
• discharged our responsibility in relation to the accountability for the fund(s) including financial reporting and, if required, independent examination or audit.			Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts. 3, 6

* Please provide explanations to the external auditor on a separate sheet for each 'no' response given; and describe what action is being taken to address the weaknesses identified.

Additional disclosure notes*

The following information is provided to assist the reader to understand the accounting statement and/or the Annual Governance Statement

1. Expenditure under S137 Local Government Act 1972 and S2 Local Government Act 2000

Section 137(1) of the 1972 Act permits the Council to spend on activities for which it has no other specific powers if the Council considers that the expenditure is in the interests of, and will bring direct benefit to, the area or any part of it, or all or some of its inhabitants, providing that the benefit is commensurate with the expenditure. Section 137(3) also permits the Council to incur expenditure for certain charitable and other purposes. The maximum expenditure that can be incurred under both section 137(1) and (3) for the financial year 2020-21 was £8.32 per elector.

In 2020-21, the Council made payments totalling £ 0 under section 137. These payments are included within 'Other payments' in the Accounting Statement.

2.

3.

* Include here any additional disclosures the Council considers necessary to aid the reader's understanding of the accounting statement and/or the annual governance statement.

Council/Committee approval and certification

The Council/Committee is responsible for the preparation of the accounting statements and the annual governance statement in accordance with the requirements of the Public Audit (Wales) Act 2004 (the Act) and the Accounts and Audit (Wales) Regulations 2014.

Certification by the RFO

I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Council/Board/Committee, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2021.

RFO signature:

Name: 12/5/21 One only

Date:

Approval by the Council/Board/Committee

I confirm that these accounting statements and Annual Governance Statement were approved by the Council/Board/Committee under minute reference:

Minute ref:

2805 (f)

Chair signature:

Name: Karen M Colbrück

Date: 12/5/2021

Auditor General for Wales' Audit Certificate and report

I report in respect of my audit of the accounts under section 13 of the Act, whether any matters that come to my attention give cause for concern that relevant legislation and regulatory requirements have not been met. My audit has been conducted in accordance with guidance issued by the Auditor General for Wales.

I certify that I have completed the audit of the Annual Return for the year ended 31 March 2021 of:

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Auditor General's report

Audit opinion

[Except for the matters reported below]* On the basis of my review, in my opinion no matters have come to my attention giving cause for concern that in any material respect, the information reported in this Annual Return:

- has not been prepared in accordance with proper practices;
- that relevant legislation and regulatory requirements have not been met;
- is not consistent with the Council's/Committee's governance arrangements; and
- that the Council/Committee does not have proper arrangements in place to secure economy, efficiency and effectiveness in its use of resources.

Other matters arising and recommendations

I draw the body's attention to the following matters and recommendations which do not affect my audit opinion but should be addressed by the body.

External auditor's name:

External auditor's signature:	Date:
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For and on behalf of the Auditor General for Wales

* Delete as appropriate.

Annual internal audit report to:

Name of body:

LLANFATHARCH COMMUNITY COUNCIL

The Council/Board/Committee's internal audit, acting independently and on the basis of an assessment of risk, has included carrying out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ending 31 March 2021.

The internal audit has been carried out in accordance with the Council/Board/Committee'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 the internal audit conclusions on whether, in all significant respects, the following control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the Council/Board/Committee.

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
1. Appropriate books of account have been properly kept throughout the year.	✓				
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	✓				
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓				
4. The annual precept/levy/resource demand requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate.	✓				
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	✓				
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	✓				
7. Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.	✓				
8. Asset and investment registers were complete, accurate, and properly maintained.	✓				

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	

9. Periodic and year-end bank account reconciliations were properly carried out.

✓

10. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments/income and expenditure), agreed with the cashbook, were supported by an adequate audit trail from underlying records, and where appropriate, debtors and creditors were properly recorded.

✓

11. Trust funds (including charitable trusts). The Council/Board/Committee has met its responsibilities as a trustee.

✓

For any risk areas identified by the Council/Board/Committee (list any other risk areas below or on separate sheets if needed) adequate controls existed:

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	

12.

13.

14.

* 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).

** 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, internal audit must explain why not.

[My detailed findings and recommendations which I draw to the attention of the Council/Board/Committee are included in my detailed report to the Council/Board/Committee dated 3/4/2021.] * Delete if no report prepared.

Internal audit confirmation

I/we confirm that as the Council's internal auditor, I/we have not been involved in a management or administrative role within the body (including preparation of the accounts) or as a member of the body during the financial years 2019-20 and 2020-21. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit:

Richard Years

Signature of person who carried out the internal audit:

3/4/2021

Date:

Guidance notes on completing the Annual Return

1. You must apply proper practices when preparing this Annual Return. Proper practices are set out in the Practitioners' Guide.
2. Make sure that the Annual Return is fully completed ie, no empty red boxes. Please avoid making any amendments to the completed return. If this is unavoidable, cross out the incorrect entries, make sure the amendments are drawn to the attention of the body, properly initialled and an explanation for them is provided to the external auditor. **Please do not use correction fluid.** Annual returns that are incomplete or contain unapproved and/or unexplained amendments or correction fluid will be returned unaudited and may incur additional costs. Ask your auditor for an electronic copy of the form if required.
3. Use a second pair of eyes, perhaps the Chair or a member, to review your Annual Return for completeness before sending the original form to the auditor.
4. Make sure that your accounting statements add up, that the balance carried forward from the previous year (line 7 of 2020) equals the balance brought forward in the current year (line 1 of 2021). Explain any differences between the 2020 figures on this Annual Return and the amounts recorded in last year's Annual Return.
5. Explain fully any significant variances in the accounting statements. Do not just send in a copy of your detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include a detailed analysis to support your explanation and be specific about the values of individual elements making up the variances.
6. Make sure that the copy of the bank reconciliation you send to your auditor with the Annual Return covers **all** your bank accounts and cash balances. If there are no reconciling items, please state this and provide evidence of the bank balances. If your Council holds any short-term investments, please note their value on the bank reconciliation. The auditor should also be able to agree your bank reconciliation to line 9 in the accounting statements. More help on bank reconciliations is available in the Practitioners' Guide.
7. **Every council must send to the external auditor, information to support the assertions made in the Annual Governance Statement even if you have not done so before.** Your auditor will tell you what information you need to provide. Please read the audit notice carefully to ensure you include all the information the auditor has asked for. You should send **copies** of the original records (certified by the Clerk and Chair as accurate copies) to the external auditor and not the original documents themselves.
8. Please do not send the auditor any information that you are not specifically asked for. Doing so is not helpful.
9. If the auditor has to review unsolicited information, repeat a request for information, receives an incomplete bank reconciliation or explanation of variances or receives original documents that must be returned, the auditor will incur additional costs for which they are entitled to charge additional fees.
10. **Please deal with all correspondence with the external auditor promptly.** This will help you to meet your statutory obligations and will minimise the cost of the audit.
11. **Please note that if completing the electronic form, you must print the form for it to be certified by the RFO and signed by the Chair before it is sent to the auditor.**

Completion checklist – 'No' answers mean that you may not have met requirements		Done?	
Initial submission to the external auditor		Yes	No
Accounts	Do the papers to be sent to the external auditor include an explanation of significant variations from last year to this year? Does the bank reconciliation as at 31 March 2021 agree to Line 9?	✓	✓
Approval	Has the RFO certified the accounting statements and Annual Governance Statement (Regulation 15 (1)) no later than 30 June 2021? Has the body approved the accounting statements before 30 June 2021 and has Section 3 been signed and dated by the person presiding at the meeting at which approval was given?	✓	✓
All sections	Have all pink boxes in the accounting statements and Annual Governance Statement been completed and explanations provided where needed? Has all the information requested by the external auditor been sent with this Annual Return? Please refer to your notice of audit and any additional schedules provided by your external auditor.	✓	✓

If accounts are amended after receipt of the Auditor General's report on matters arising		Yes	No
Accounts	Have the amended accounting statements been approved and Section 3 re-signed and re-dated as evidence of the Board's approval of the amendments before re-submission to the auditor?		



Llangammarch Community Council

Explanation of Reserves

	£
End of 2020-2021	9902
Earmarked:	
Care Costs	1500
Cefn Llan play area	1000
Bus Stop & Notice board	2000
Unearmarked	5402
Total	9902



Llangammarch Community Council

Identification of significant variances

Line.....	2020	2021	Variance	Variance from 2020 as %	Explanation needed? Over 15%
Line 3 (total Receipts	8546	3106	- 5442	- 63%	YES
Line 4 Staff Costs	3717	3979	+ 264	+ 0.07%	NO
Line 6 Total other payments	20771	12345	- 8426	- 40.5%	YES
Line 9 Total cash and investments	12320	9902	- 2418	- 19.6%	YES
Line 12 Total fixed assets	8061	34465	+ 26407	+ 328%	YES



Llangammarch Community Council

Bank reconciliation year ended 31st March 2021

A	Balance on the bank statement at 31 st March 2021 (taken from bank statement)	9901 - 59
B	Outstanding items: Less unpresented cheques	nil
C	Uncleared payments into bank	
D	Petty cash 31/3/2021	None
E	Balance in the cash book at 31 st March 2021 (to agree with box 9 in the AGAR)	9901 - 59



Llangammarch Community Council

Explanation of variance

Line.....3.....	£
Figure in 2021 Column	3106
Figure in 2020 Column	8542
Variance	-63%

	Reasons	Amount £
1	VAT refund	2056
2	Donations for benches – Llangammarch Sports £400 Short Mat Bowls - £100 Coffee Club - £100 Alex Hall - 400	1000
3	Repayment of PPE – Alexandra Hall	40
4	Donations from [REDACTED]	10
	Unexplained [REDACTED]	
	Confirm unexplained amount if less than 15% of 2020 figure	



Llangammarch Community Council

Explanation of variance

Line.....	£
Figure in 2021 Column	20771-00
Figure in 2020 Column	12345-00
Variance	-8426-00

	Reasons	Amount £
1	Roundabout for playground	8040-00
2	Playground resurface + repair	228-00
3	PPE Supplies (Toilets)	178-00
4		
	Unexplained	
	Confirm unexplained amount if less than 15% of 2020 figure	

(8445)



Llangammarch Community Council

Explanation of variance

Line.....9.....	£
Figure in 2021 Column	9901-00
Figure in 2020 Column	12431-00
Variance	-2530

	Reasons	Amount £
1	TOILET ROOF REPAIR	2600-00
2		
3		
4		
	Unexplained	
	Confirm unexplained amount if less than 15% of 2020 figure	



Llangammarch Community Council

Explanation of variance

Line.....12.....	£
Figure in 2021 Column	8061 -00
Figure in 2020 Column	34468 -00
Variance	26407 -00

	Reasons	Amount £
1	LAND VALUATION RIVERSIDE	8,000 -00
2	NEW BENCHES	15,000 -00
3	NEW WORCESTERS	2,000 -00
4	LAND VALUATION PLAYGROUND	15,000 -00
	Unexplained	
	Confirm unexplained amount if less than 15% of 2020 figure	(26500)

Richard & Caroline Mears
Plas Newydd
Llangammarch Wells
Powys
LD4 4EN

Tel: 01591 620483

3rd April 2021

Internal Auditor's Report

Firstly can I thank you for such a comprehensive and thorough job with the annual audit which has made the audit so much easier to complete this year and definitely sets the standards for others to follow!

I have attached a signed copy of the accounts and made the two small changes as discussed.

I have also attached the Annual Internal Audit report with one small recommendation for next year.

I am happy for you to use the following statement when presenting the accounts to the committee.

The Accounts were presented in a comprehensive and thorough manner which demonstrates all the hard work the Clerk and the Council have put in place over the year.

Thank you once again

Kind regards

Richard

COMMUNITY COUNCIL INTERNAL AUDIT TESTING
 LLANGAMMARCH COMMUNITY COUNCIL
 INTERNAL AUDIT REPORT

INTERNAL AUDITOR: RICHARD MEARS

FINANCIAL YEAR ENDING: 31st MARCH 2021

REVIEWED: 3rd April 2021

INTERNAL CONTROL	SUGGESTED TESTING	FINDINGS	RECOMMENDATIONS
PROPER BOOKKEEPING	Are the accounts maintained and up to date?	Yes – the Council use an excel spreadsheet for accounting and reconciliation purposes	
	Are the accounts arithmetically correct?	The system self-balances.	
	Are the accounts regularly balanced?	The system self-balances. Accounts are reconciled each month, signed by the Clerk and Counter signed by the Chair	
A) STANDING ORDERS AND FINANCIAL REGULATIONS ADOPTED AND APPLIED; AND B) PAYMENTS CONTROLS	Has the council formally adopted standing orders and financial regulations?	Standing Orders and Financial Regulations were reviewed at the 6 th May 2020 meeting	

INTERNAL CONTROL	SUGGESTED TESTING	FINDINGS	RECOMMENDATIONS
	Has a Responsible financial officer been appointed with specific duties?	Sue Lilley is the Clerk and RFO to the Council and she has a contract and a job description outlining her duties?	
	Have items or services above the de minimus amount been competitively purchased?	N/A	
	Are payments in the cashbook supported by invoices, authorised and minuted?	Yes – all payments were supported by documentary evidence and approved by the Council before payment.	
	Has VAT on payments been identified, recorded and reclaimed?	Yes – claims were submitted to HMRC during the year.	
	Is s137 expenditure separately recorded and within statutory limits?	None	
RISK MANAGEMENT ARRANGEMENTS	Does a review of the minutes identify any unusual financial activity?	None seen.	

INTERNAL CONTROL	SUGGESTED TESTING	FINDINGS	RECOMMENDATIONS
	Do minutes record the council carrying out an annual risk assessment?	A comprehensive Risk Assessment schedule was presented for the Audit covering Financial, legal Powers, Training, Assets, Staff, H&S, Counsellors etc dated and Adopted 9 th May 2019, plus a Risk Assessment for Toilets at Tan y Deri 2020 and Covid-19.	<p>Each Risk Assessment should contain the following information:</p> <ul style="list-style-type: none"> • Date of Assessment • Assessor • Date of review • Date of Adoption
	Is insurance cover appropriate and adequate?	Insurance policy with BHIB Insurance for the year ended 31 st May 2021 through Aviva Insurance Ltd.	
	Are internal financial controls documented and regularly reviewed?	<p>Yes – The Chair countersigns the monthly reconciled accounts.</p> <p>Most payments are made online through the Barclays bank online accounting system</p>	

INTERNAL CONTROL	SUGGESTED TESTING	FINDINGS	RECOMMENDATIONS
BUDGETARY CONTROLS	Has the council prepared an annual budget in support of its precept?	At its meeting on 11 th November 2020 the Council agreed a budget for 2020/21.	
	Is actual expenditure against the budget regularly reported to the council?	Running budget reports are presented to each meeting of the council.	
	Are there any significant unexplained variances from budget?	No significant variances.	
INCOME CONTROLS	Is income properly recorded and promptly banked?	Yes	
	Does the precept recorded agree to the Council Tax Authority's notification?	Yes - £10,800 was requested and £10,800 received from Powys County Council in three tranches.	
	Are security controls over cash and near-cash adequate and effective?	No cash transactions. Cheques are cashed in a timely manner	
PETTY CASH PROCEDURES	Is all petty cash spent recorded and supported by VAT invoices/receipts?	There is no petty cash.	

INTERNAL CONTROL	SUGGESTED TESTING	FINDINGS	RECOMMENDATIONS
	Is petty cash expenditure reported to each council meeting?	Not applicable.	
	Is petty cash reimbursement carried out regularly?	Not applicable.	
PAYROLL CONTROLS	Do all employees have contracts of employment with clear terms and conditions?	Sue Lilley's contract was presented for the Audit	
	Do salaries paid agree with those approved by the council?	Yes	
	Are other payments to employees reasonable and approved by the council?	Only other payments seen are for expenses which are supported by claims and receipts.	
ASSET CONTROLS	Have PAYE/NIC been properly operated by the council as an employer?	Yes – Confirmation seen on monthly payslips of salary and PAYE which is then paid by Online transfer.	
	Does the council maintain a register of all material assets owned or in its care?	Yes. Asset register presented for the Audit and reviewed at 6 th May 2020 meeting and valuation are as at January 2021	

INTERNAL CONTROL	SUGGESTED TESTING	FINDINGS	RECOMMENDATIONS
	Are the assets and Investments registers up to date?	Yes – new benches added this year. Current estimates are: • Riverside Gardens & patio area • Benches • Noticeboards • Playground & equipment To the value of £34,468	
	Do asset insurance valuations agree with those in the asset register?	Yes	
BANK RECONCILIATION	Is there a bank reconciliation for each account?	Yes	
	Is a bank reconciliation carried out regularly and in a timely fashion?	Yes – Signed by the Clerk monthly and Counter signed by the Chair. Presented to the Councillors at their meetings	
	Are there any unexplained balancing entries in any reconciliation?	No.	
	Is the value of investments held summarised on the reconciliation?	No cash holdings or investments other than the current account	
YEAR-END PROCEDURES	Are year end accounts prepared on the correct accounting basis (Receipts and Payments or Income and Expenditure)?	Receipts and Payments basis used.	

INTERNAL CONTROL	SUGGESTED TESTING	FINDINGS	RECOMMENDATIONS
	Do accounts agree with the Bank Statements?	Yes	
	Is there an audit trail from underlying financial records to the accounts?	Yes – appropriate trail in place.	
	Where appropriate, have debtors and creditors been properly recorded?	Not applicable.	
OTHER ISSUES	Is the Council registered with the Information Commissioner?	Yes – registration number ZA324719 expiring 6 th March 2022.	
	What arrangements does the Council have for the back up of computer files?	External encrypted Hard Drive	
	Does the Council have responsibility for any Trust Funds? If so, are they independently examined?	N/A	

Signed

Date: 3rd April 2021

Notice of appointment of the date for the exercise of electors' rights

Llangammarch Community Council

Financial year ending 31 March 2021

- 1.** Date of announcement 17th May 2021
- 2.** Each year the annual accounts are audited by the Auditor General for Wales. Prior to this date, any interested person has the opportunity to inspect and make copies of the accounts and all books, deeds, contracts, bills, vouchers and receipts etc relating to them for 20 working days on reasonable notice. For the year ended 31 March 2021, these documents will be available on reasonable notice on application to:
The Clerk, Sue Lilly
'Llanddewi' Cefn Gorwydd
Llangammarch, LD4 4DN
01591 610792

between the hours of 11am and 6pm on Monday to Friday

commencing on Friday 20 August 2021

and ending on Friday 17 September 2021

- 3.** From 20 September 2021, until the audit has been completed, Local Government Electors and their representatives also have:
 - the right to question the Auditor General about the accounts.
 - the right to attend before the Auditor General and make objections to the accounts or any item in them. Written notice of an objection must first be given to the Auditor General. A copy of the written notice must also be given to the council.

The Auditor General can be contacted via: Community Council Audits, Audit Wales, 24 Cathedral Road Cardiff CF11 9LJ.

- 4.** The audit is being conducted under the provisions of the Public Audit (Wales) Act 2004, the Accounts and Audit (Wales) Regulations 2014 and the Auditor General for Wales' Code of Audit Practice.