

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.

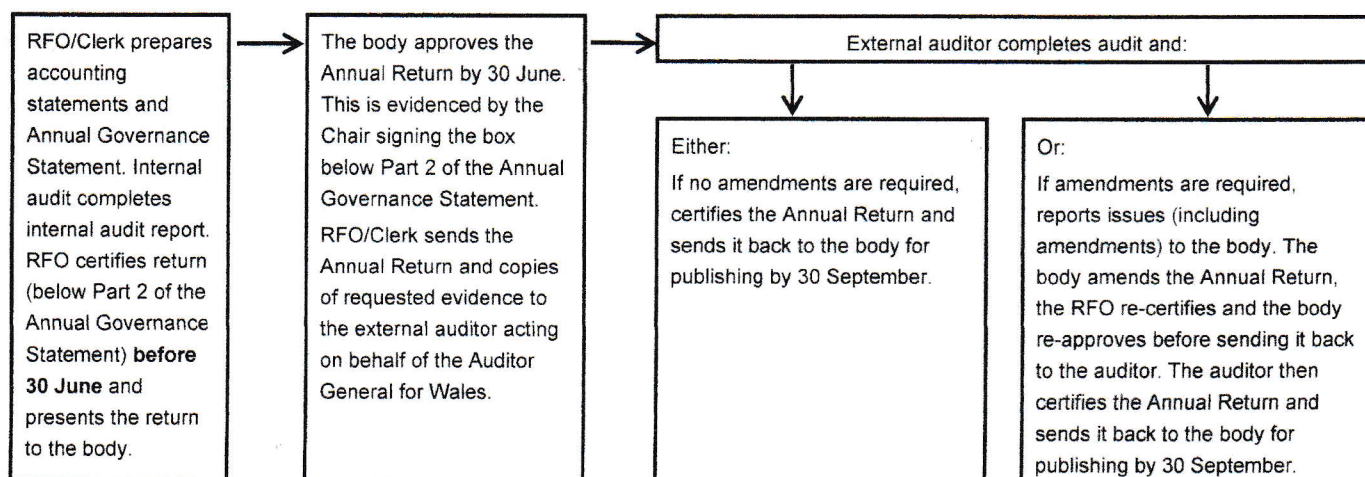
<div style="display: flex; justify-content: space-around; border: 1px solid black; padding: 2px;"> Yes No </div> <div style="text-align: center; margin-top: 10px;"> <input checked="" type="checkbox"/> </div> <p>ENGLISH</p>	<div style="display: flex; justify-content: space-around; border: 1px solid black; padding: 2px;"> Yes No </div> <div style="text-align: center; margin-top: 10px;"> <input checked="" type="checkbox"/> </div> <p>WELSH</p>	<div style="display: flex; justify-content: space-around; border: 1px solid black; padding: 2px;"> Yes No </div> <div style="text-align: center; margin-top: 10px;"> <input checked="" type="checkbox"/> </div> <p>BILINGUALLY</p>
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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
1	Balance b/f from 01.04.20 -			£ 12,319.55		Bank balance		£ 9,901.59		Date: 31st March 2021					
2	Plus total receipts			£ 13,905.91		Reconciliation - ICO failed payment 2019/20		£ 40.00							
3	U/P payments from 2019-20			£ 112.00		was in U/P for 2019-20		£ 40.00							
4	Less total payments			£ 16,323.87											
5	Balance c/f			£ 9,901.59		Balance c/f		£ 9,901.59							
6						Available funds		£ 9,901.59							
7															
8															
9															
10															
11	08/04/2020				D/Debit	HMRC	£ 47.60	£ -	£ 47.60	£ 12,383.95	✓	pre/cc	2001	2690	
12	16/04/2020				BACS	Clerk Salary - S Lilly	£ 190.00	£ -	£ 190.00	£ 12,193.95	✓	jh/cc	2002	2690	
13	16/04/2020	HMRC VTR	£ 2,055.91	VAT Refund			£ -	£ -	£ -	£ 14,249.86	✓		2003	automatic	
14	20/04/2020				D/Debit	British Gas, Electricity Toilets	£ 0.75	£ 0.03	£ 0.78	£ 14,249.08	✓	pre/cc	2004	2690	
15	22/04/2020				D/Debit	HMRC Week 1	£ 47.40	£ -	£ 47.40	£ 14,201.68	✓	pre/cc	2005	2690	
16	23/04/2020	Powys CC	£ 3,600.00	precept						£ 17,801.68	✓		2006	2632	
17	12/05/2010				D/Debit	Dwr Cymru	£ 75.31	£ -	£ 75.31	£ 17,726.37	✓	pre/cc	2007		
18	13/05/2020				BACS	Clerk Salary - S Lilly	£ 190.00	£ -	£ 190.00	£ 17,536.37	✓	jh/cc	2008	2690	
19	18/05/2020				BACS	Tenovus Donation	£ 50.00	£ -	£ 50.00	£ 17,486.37	✓	jh/cc	2009	2688	
20					BACS	S Longman	£ 228.42	£ -	£ 228.42	£ 17,257.95	✓	jh/cc	2010	2631	
21					BHIB	BHIB Insurance	£ 382.68	£ -	£ 382.68	£ 16,875.27	✓	pre/cc	2011	2680	
22					BACS	Tirabad Hall grant	£ 695.05	£ -	£ 695.05	£ 16,180.22	✓	jh/cc	2012	2690	
23					BACS	Alexandra Hall Grant	£ 2,650.86	£ -	£ 2,650.86	£ 13,529.36	✓	jh/cc	2013	2690	
24	19/05/2020				D/Debit	HMRC	£ 47.40	£ -	£ 47.40	£ 13,481.96	✓	pre/cc	2014	2690	
25	06/06/2020				BACS	Trimast Systems Ltd	£ 150.00	£ 30.00	£ 180.00	£ 13,301.96	✓	jh/cc	2015	2690	
26	10/06/2020				BACS	OVW (2020-2021)	£ 90.00	£ -	£ 90.00	£ 13,211.96	✓	pre/cc	2016	2690	
27	10/06/2020				BACS	Clerk Salary - S Lilly	£ 236.60	£ -	£ 236.60	£ 12,975.36	✓	pre/cc	2017	2690	
28	16/06/2020				D/Debit	HMRC	£ 59.20	£ -	£ 59.20	£ 12,916.16	✓	pre/cc	2018	2690	
29	07/07/2020				BACS	Clerk Salary - S Lilly	£ 202.60	£ -	£ 202.60	£ 12,713.56	✓	pre/cc	2019	2690	
30					BACS	Jon Hather IRPW	£ 120.00	£ -	£ 120.00	£ 12,593.56	✓	pre/cc	2020	2703	
31					BACS	Mainwen Price IRPW	£ 120.00	£ -	£ 120.00	£ 12,473.56	✓	pre/cc	2021	2703	
32					BACS	Sandra Wear IRPW	£ 120.00	£ -	£ 120.00	£ 12,353.56	✓	pre/cc	2022	2703	
33					BACS	Kay Coldrick IRPW	£ 400.00	£ -	£ 400.00	£ 11,953.56	✓	pre/cc	2023	2703	
34	09/07/2020				BACS	Marie Curie	£ 50.00	£ -	£ 50.00	£ 11,903.56	✓	jh/cc	2024	2688	
35					BACS	Lilly - Sundries	£ 73.67	£ 6.53	£ 80.20	£ 11,823.36	✓	jh/cc	2025	2703	
36	14/07/2020				D/Debit	HMRC	£ 240.80	£ -	£ 240.80	£ 11,582.56	✓	pre/cc	2026	2690	
37	23/07/2020				chq 100845	Powys CC (2019-20)	£ 60.00	£ 12.00	£ 72.00	£ 11,510.56	✓	jh/mp	2027	2670	
38	05/08/2020	Llang Sports	£ 400.00	donation	BACS	Clerk Salary - S Lilly	£ 202.80	£ -	£ 202.80	£ 11,307.76	✓	pre/cc	2028	2690	
39	07/08/2020	Short Mat Bwls	£ 100.00	donation						£ 11,207.76	✓		2029	2696	
40	07/08/2020	Coffee Club	£ 100.00	donation						£ 11,107.76	✓		2030	2696	
41	10/08/2020	Alexandra Hall	£ 400.00	donation						£ 12,307.76	✓		2031	2696	
42	11/08/2020				D/Debit	HMRC	£ 50.60	£ -	£ 50.60	£ 12,257.16	✓	pre/cc	2032	2690	
43	14/08/2020				BACS	Roman Solutions, Benches	£ 1,250.00	£ 250.00	£ 1,500.00	£ 10,757.16	✓	jh/cc	2033	2648	
44	19/08/2020				BACS	Eric Neville Catering	£ 148.24	£ 29.65	£ 177.89	£ 10,579.27	✓	jh/cc	2034	2715	
45	22/08/2020				BACS	M Callan Sundries	£ 143.44	£ 25.70	£ 169.14	£ 10,410.13	✓	jh/cc	2035	2703	
46	26/08/2020				BACS	Eric Neville Catering	£ 32.99	£ 6.60	£ 39.59	£ 10,370.54	✓	jh/cc	2036	2715	
47	28/08/2020	Powys CC	£ 3,600.00	precept						£ 13,970.54	✓		2037	2632	
48	02/09/2020				BACS	Clerk Salary	£ 202.80	£ -	£ 202.80	£ 13,767.74	✓	jh/cc	2038	2690	
49	02/09/2020				BACS	Kay Coldrick Sundries	£ 41.66	£ 6.73	£ 48.39	£ 13,719.35	✓	jh/cc	2039	2715	
50	08/09/2020				D/Debit	HMRC	£ 50.60	£ -	£ 50.60	£ 13,668.75	✓	pre/cc	2040	2690	

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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
51	09/09/2020	Alex Hall	£ 40.00	sanitiser	BACS	S Lilly - Sundries	£ 332.32	£ 65.88	£ 398.20	£ 13,708.75	✓			2042	
52	11/09/2020				chq 100846	M Price - plants	£ 73.25	£ 14.65	£ 87.90	£ 13,222.65	✓	jh/oc		2041	2715
53	13/09/2020				BACS	GreenBarnes	£ 1,954.52	£ 390.90	£ 2,345.42	£ 10,877.23	✓	jh/oc		2042	2715
54	16/09/2020				BACS	Clerk Salary	£ 202.60	£ 9.60	£ 202.60	£ 10,674.63	✓	pre/oc		2043	2710
55	29/09/2020				BACS	Eric Neville Catering	£ 47.97	£ 9.60	£ 57.57	£ 10,617.06	✓	jh/oc		2044	2690
56	01/10/2020				BACS	HMRC	£ 50.80	£ -	£ 50.80	£ 10,566.26	✓	pre/oc		2045	2715
57	06/10/2020				D/Debit	D Morris	£ 117.72	£ -	£ 117.72	£ 10,448.54	✓	jh/oc		2046	2690
58	06/10/2020				BACS	British Gas, Electricity Toilets	£ 0.30	£ 0.01	£ 0.31	£ 10,448.23	✓	pre/oc		2047	2669
59	16/10/2020				D/Debit	M Price - British Legion	£ 50.00	£ -	£ 50.00	£ 10,398.23	✓	jh/oc		2048	2718
60	26/10/2020				chq 100847	Clerk Salary	£ 202.80	£ -	£ 202.80	£ 10,195.43	✓	pre/oc		2049	2690
61	28/10/2020				BACS	HMRC	£ 50.60	£ -	£ 50.60	£ 10,144.83	✓	pre/oc		2050	2690
62	04/11/2020				D/Debit	S Lilly - sundries lc SLCC	£ 288.48	£ 31.10	£ 319.58	£ 9,825.25	✓	jh/oc		2051	2690
63	13/11/2020				BACS	D Morris	£ 104.64	£ -	£ 104.64	£ 9,720.61	✓	jh/oc		2052	2718
64	14/11/2020				D/Debit	British Gas, Electricity Toilets	£ 4.37	£ 0.21	£ 4.58	£ 9,716.03	✓	pre/oc		2053	2714
65	17/11/2020				BACS	Clerk Salary	£ 281.80	£ -	£ 281.80	£ 9,434.23	✓	jh/oc		2054	2690
66	24/11/2020				D/Debit	Dwr Cymru	£ 188.75	£ -	£ 188.75	£ 9,265.48	✓	pre/oc		2055	2690
67	26/11/2020				D/Debit	HMRC	£ 70.60	£ -	£ 70.60	£ 9,194.88	✓	pre/oc		2056	2690
68	01/12/2020				BACS	Wye Valley Trees	£ 800.00	£ -	£ 800.00	£ 8,394.88	✓	jh/oc		2057	2690
69	16/12/2020				D/Debit	British Gas, Electricity Toilets	£ 3.01	£ 0.15	£ 3.16	£ 8,391.72	✓	pre/oc		2058	2714
70	17/12/2020				BACS	D Morris	£ 87.20	£ -	£ 87.20	£ 8,304.52	✓	jh/oc		2059	2690
71	21/12/2020				D/Debit	Clerk Salary	£ 211.60	£ -	£ 211.60	£ 8,092.92	✓	pre/oc		2060	2690
72	22/12/2020				BACS	HMRC	£ 52.80	£ -	£ 52.80	£ 8,040.12	✓	pre/oc		2061	2690
73	31/12/2020				D/Debit	Welsh Audit	£ 500.25	£ -	£ 500.25	£ 11,640.12	✓	pre/oc		2062	2690
74	31/12/2020	Powys CC	£ 3,600.00	precept	BACS	British Gas, Electricity Toilets	£ 3.92	£ 0.19	£ 4.11	£ 11,135.76	✓	pre/oc		2063	2632
75	09/01/2021				D/Debit	S Lilly - sundries lc SLCC	£ 119.44	£ 21.69	£ 141.13	£ 10,994.63	✓	jh/oc		2064	2690
76	18/01/2021				BACS	Clerk Salary	£ 211.60	£ -	£ 211.60	£ 10,783.03	✓	pre/oc		2065	2739
77	20/01/2021				D/Debit	HMRC	£ 52.80	£ -	£ 52.80	£ 10,730.23	✓	pre/oc		2066	2690
78	21/01/2021				D/Debit	British Gas, Electricity Toilets	£ 3.47	£ 0.17	£ 3.64	£ 10,726.59	✓	pre/oc		2067	2690
79	27/01/2021				BACS	Clerk Salary	£ 211.40	£ -	£ 211.40	£ 10,515.19	✓	pre/oc		2068	2690
80	16/02/2021				D/Debit	HMRC	£ 53.00	£ -	£ 53.00	£ 10,462.19	✓	pre/oc		2069	2690
81	18/02/2021				BACS	ICO	£ 35.00	£ -	£ 35.00	£ 10,427.19	✓	pre/oc		2070	2690
82	25/02/2021				D/Debit	D Morris	£ 174.40	£ -	£ 174.40	£ 10,252.79	✓	pre/oc		2071	2690
83	26/02/2021	Donation	£ 10.00	S Price via clerk	BACS	One Voice Wales (2021-2022)	£ 93.00	£ -	£ 93.00	£ 10,159.79	✓	pre/oc		2072	2783
84	05/03/2021				D/Debit	Clerk Salary	£ 211.60	£ -	£ 211.60	£ 9,948.19	✓	pre/oc		2073	2690
85	11/03/2021				BACS	British Gas	£ 3.62	£ 0.18	£ 3.80	£ 9,954.39	✓	pre/oc		2074	2690
86	15/03/2021				D/Debit	HMRC (week 52)	£ 52.80	£ -	£ 52.80	£ 9,901.59	✓	pre/oc		2075	2690
87	17/03/2021				D/Debit		£ -	£ -	£ -	£ -	✓	pre/oc		2076	2690
88	19/03/2021				D/Debit		£ -	£ -	£ -	£ -	✓	pre/oc		2077	2690
89	26/03/2021				D/Debit		£ -	£ -	£ -	£ -	✓	pre/oc		2078	2690
90							£ -	£ -	£ -	£ -	✓	pre/oc		2079	2690
91	Totals						£ 15,533.90	£ 901.97	£ 16,435.87	£ 9,901.59					
92						Outstanding payments	£ -	£ -	£ -	£ -					
93	Accounts prepared in accordance with the Accounts and Audit (Wales) Regulations 2005 (SI No 368 W34)														
94	Act 2004.														
95	Date 4/4/2021														
96	Date														
97	Date														
98	Chairman														
99															
100															

Accounts prepared in accordance with the Accounts and Audit (Wales) Regulations 2005 (SI No 368 W34)

Act 2004.

Date 4/4/2021

Date

Date

Chairman

Outstanding payments

total u/p

Total on Bank Statement

clerk/ISO payments

DD payments

made by

Clr Birchall

taken over by LCC

covid

formerly

since 8.5.12

20.3.20

Accounting statements 2020-21 for:

Name of body:

WANGHAMMARCH

COMMUNITY COUNCIL

	Year ending		Notes and guidance for compilers
	31 March 2020 (£)	31 March 2021 (£)	

Please round all figures to nearest £.
Do not leave any boxes blank and report £0 or nil balances.
All figures must agree to the underlying financial records for the relevant year.

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: <ul style="list-style-type: none"> effective financial management during the year; and the preparation and approval of the accounting statements. 	✓		Properly sets its budget and manages its money and prepares and approves its accounting statements as prescribed by law.	6, 12
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: <ul style="list-style-type: none"> discharged our responsibility in relation to the accountability for the fund(s) including financial reporting and, if required, independent examination or audit. 	Yes	No	N/A	3, 6
		✓	Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.	

* Please provide explanations to the external auditor on a separate sheet for each 'no' response 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, and the same may be, for the year ended 31 March 2021.

RFO signature:

Name:

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:

Chair signature:

Name:

Date:

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:

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:

For and on behalf of the Auditor General for Wales

* Delete as appropriate.

Annual internal audit report to:

Name of body:

LLANRAHARH 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.

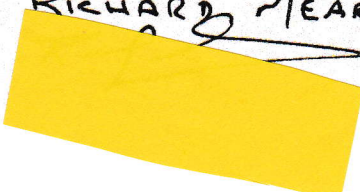
Name of person who carried out the internal audit:

Signature of person who carried out the internal audit:

Date:

3/4/2021

RICHARD MEARS



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	+ 262	+ 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	34468	+ 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 unrepresented 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	
	Confirm unexplained amount if less than 15% of 2020 figure	



Llangammarch Community Council

Explanation of variance

Line..... ⁶	£
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 surface + 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 WOODCEBOARDS	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

REVIEWED: 3rd April 2021

FINANCIAL YEAR ENDING: 31st MARCH 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	
	Has the council formally adopted standing orders and financial regulations?	Standing Orders and Financial Regulations were reviewed at the 6 th May 2020 meeting	
A) STANDING ORDERS AND FINANCIAL REGULATIONS ADOPTED AND APPLIED; AND B) PAYMENTS CONTROLS			

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.	Each Risk Assessment should contain the following information: <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?	Yes – The Chair countersigns the monthly reconciled accounts. Most payments are made online through the Barclays bank online accounting system	

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.	
	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.	
ASSET CONTROLS	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: <ul style="list-style-type: none"> • 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	
	Is there a bank reconciliation for each account?	Yes	
BANK RECONCILIATION	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.