

Community and Town Councils in Wales

Annual Return for the Year Ended 31 March 2024

Accounting statements 2023-24 for:

Name of body: Llandyrnog Community Council

	Year ending		Notes and guidance
	31 March 2023 (£)	31 March 2024 (£)	
Statement of income and expenditure/receipts and payments			
1. Balances brought forward	57,922	58,986	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	11,222	11,784	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	971	4,272	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	3,486	5,111	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, taxable allowances, PAYE and NI (employees and employers), pension contributions and termination costs. Exclude reimbursement of out-of-pocket expenses.
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	7,644	10,589	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	58,986	59,342	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
Statement of balances			
8. (+) Debtors	0	14	Income and expenditure accounts only: Enter the value of debts owed to the body at the year-end.
9. (+) Total cash and investments	39,533	39,875	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	56	56	Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	58,986	59,342	Total balances should equal line 7 above: Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	19,510	19,510	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).

①

Annual Governance Statement

We acknowledge as the members of the Council, 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 2024, that:

	Agreed?			'YES' means that the Council:	PG Ref
	Yes	No*	N/A		
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 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 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 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 – The Council acts as sole trustee for and is responsible for managing trust fund(s)/assets. We exclude transactions related to these trusts from the Accounting Statement. 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 2023-24 was £9.93 per elector.

In 2023-24, the Council made payments totalling £10,589 under section 137. These payments are included within 'Other payments' in the Accounting Statement.

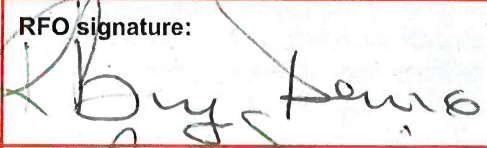
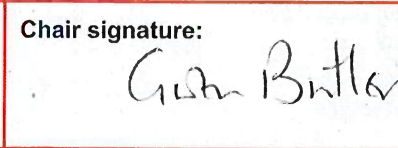
2.

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 approval and certification

The Council 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.

<p>Certification by the RFO</p> <p>I certify that the accounting statements contained in this Annual Return present fairly the financial position of the Council, and its income and expenditure, or properly present receipts and payments, as the case may be, for the year ended 31 March 2024.</p>	<p>Approval by the Council</p> <p>I confirm that these accounting statements and Annual Governance Statement were approved by the Council under minute reference:</p>
<p>RFO signature:</p> 	<p>Minute ref:</p> <p>Chair signature:</p> 
<p>Name: Brian Dennis</p> <p>Date: 15/7/2024</p>	<p>Name: GWYN BUTLER</p> <p>Date: 15/7/2024</p>

Adroddiad a barn archwilio'r Archwilydd Cyffredinol

Rwy'n ardystio fy mod wedi cwblhau'r archwiliad o'r Ffurflen Flynyddol am y flwyddyn a ddaeth i ben ar 31 Mawrth 2024 Cyngor **Cymuned Llandyrnog**. Cynhaliwyd fy archwiliad ar ran Archwilydd Cyffredinol Cymru ac yn unol â gofynion Deddf Archwilio Cyhoeddus (Cymru) 2004 (Deddf 2004) a chanllawiau a gyhoeddwyd gan Archwilydd Cyffredinol Cymru.

Barn archwilio: Amodol

Ac eithrio'r materion a adroddwyd isod yn fy Sail ar Amod, ar sail fy archwiliad, yn fy marn i, nid oes unrhyw faterion wedi dod i'm sylw i roi achos i bryderu, mewn unrhyw ffordd berthnasol, y wybodaeth a adroddwyd yn y Ffurflen Flynyddol hon:

- nad yw wedi'i baratoi yn unol ag arferion priodol;
- nad yw'r gofynion deddfwriaethol a rheoleiddiol perthnasol wedi'u bodloni;
- nad yw'n gyson â threfniadau llywodraethu'r Cyngor; a
- nad oes gan y Cyngor drefniadau priodol ar waith i sicrhau economi, effeithlonrwydd ac effeithiolrwydd wrth ddefnyddio adnoddau.

Sail ar Amod

Datganiad Cyfrifeg

Yn fy marn i, nid yw'r Datganiad Cyfrifyddu yn cyflwyno derbynebaw a thaliadau/incwm a gwariant a sefyllfa ariannol y Cyngor yn iawn:

- Rhaid i linellau 8, 9 a 10 grynhoi i'r ffigur a nodir yn llinell 11. Nid yw llinellau 8, 9 a 10 yn cyfateb i'r ffigur a nodir yn llinell 11 yn 2022-23 na ffigurau blynyddoedd ariannol 2023-24.

Materion ac argymhellion eraill

Rwy'n tynnu sylw'r Cyngor at y materion a'r argymhellion canlynol nad ydynt yn effeithio ar fy marn archwilio ond y dylai'r Cyngor fynd i'r afael â nhw.

Rheoliadau Ariannol

Ni roddodd y Cyngor reoliadau ariannol i ni ac nid oeddent yn bresennol ar eu gwefan. Rydym yn argymhell bod y Cyngor yn darparu ei reoliadau ariannol i ni ein hunain fel rhan o archwiliadau yn y dyfodol pan ofynnir amdanynt.

Rheolau Sefydlog

Ni wnaeth y Cyngor ddarparu copi o'r cofnodion y cymeradwyodd ei reolau sefydlog a'i reoliadau ariannol.

Cymeradwyo ac ardystio cyfrifon

Ni roddodd y Cyngor gyfeirnod munud yn nodi pryd y cymeradwywyd eu ffurflen flynyddol. Rydym yn argymhell bod y Cyngor yn cynnwys y cyfeirnod munud ar eu ffurflen flynyddol sy'n nodi pryd y cafodd y ffurflen flynyddol ei chymeradwyo.

Dyledwyr a chredydwyr

Mae'r Cyngor wedi cynnwys dyledwyr a chredydwyr yn eu ffurflen flynyddol. Dim ond os ydynt yn paratoi cyfrifon ar sail incwm a gwariant y dylai'r Cyngor fod yn cydnabod dyledwyr a chredydwyr. Os yw'r cyfrifon yn cael eu paratoi ar sail derbynebaw a thaliadau, ni ddylid cydnabod unrhyw ddyledwyr na chredydwyr.

Nid oes unrhyw faterion pellach yr hoffwn dynnu sylw'r Cyngor.

 Richard Harries, Cyfarwyddwr, Archwilio Cymru O blaid ac ar ran Archwilydd Cyffredinol Cymru	Dyddiad: 28/01/2025
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Annual internal audit report to:

Name of body: **Llandyrnog Community Council**

The Council'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 2024.

The internal audit has been carried out in accordance with the Council'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.

	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.	✓				Review of transactions, bank statements and ledger. No significant issues and current account reconciled quarterly.
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	✓				Transactions/payments agreed to invoices and minutes approval, where appropriate, and VAT checked with no issues.
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓				Risk register checked no changes in the current year.
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.	✓				Budgets reviewed and compared to actual figures, all appropriate.
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	✓				Review of bank statements and ledger.
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	✓				No cash transactions.
7. Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.	✓				Staff salaries processed via payroll and PAYE paid accordingly. PAYE creditor included at year end, and overpayment of wages noted and debtor included at year end.
8. Asset and investment registers were complete, accurate, and properly maintained.	✓				Asset register compiled and investment valuations obtained.

	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.	✓				Bank reconciliation of current account carried out quarterly.
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.	✓				Review of transactions, ledger and supporting documentation.
11. Trust funds (including charitable trusts). The Council has met its responsibilities as a trustee.	✓				No trusts or funds.

For any risk areas identified by the Council (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.

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 2022-23 and 2023-24. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit:	ALED ROBERTS
Signature of person who carried out the internal audit:	<i>A. Roberts</i>
Date:	1.7.2024