

# Community and Town Councils in Wales

## Annual Return for the Year Ended 31 March 2022

### Accounting statements 2021-22 for:

Name of body: **Aberedw Communy Council**

	Year ending		Notes and guidance for compilers
	31 March 2021 (£)	31 March 2022 (£)	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	3,933	4,153	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	900	900	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	0	0	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	0	0	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	680	1,354	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	4,153	3,699	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	4,153	4,479	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	780	Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.												
11. (=) Balances carried forward	4,153	3,699	Total balances should equal line 7 above: Enter the total of (8+9-10).												
12. Total fixed assets and long-term assets	3	3	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	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 25%; text-align: center;">Yes</td> <td style="width: 25%; text-align: center;">No</td> <td style="width: 25%; text-align: center;">N/A</td> </tr> <tr> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input type="radio"/></td> </tr> </table>	Yes	No	N/A	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 25%; text-align: center;">Yes</td> <td style="width: 25%; text-align: center;">No</td> <td style="width: 25%; text-align: center;">N/A</td> </tr> <tr> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input checked="" type="radio"/></td> </tr> </table>	Yes	No	N/A	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	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).
Yes	No	N/A													
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>													
Yes	No	N/A													
<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>													

## 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 2022, that:

	Agreed?		'YES' means that the Council/Board/Committee:	PG Ref
	Yes	No*		
<p>1. We have put in place arrangements for:</p> <ul style="list-style-type: none"> <li>effective financial management during the year; and</li> <li>the preparation and approval of the accounting statements.</li> </ul>	<input checked="" type="radio"/>	<input type="radio"/>	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.	<input checked="" type="radio"/>	<input type="radio"/>	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.	<input checked="" type="radio"/>	<input type="radio"/>	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.	<input checked="" type="radio"/>	<input type="radio"/>	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.	<input checked="" type="radio"/>	<input type="radio"/>	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.	<input checked="" type="radio"/>	<input type="radio"/>	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.	<input checked="" type="radio"/>	<input type="radio"/>	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.	<input checked="" type="radio"/>	<input type="radio"/>	Considered and taken appropriate action to address issues/weaknesses brought to its attention by both the internal and external auditors.	6, 8, 23
<p>9. Trust funds – in our capacity as trustee, we have:</p> <ul style="list-style-type: none"> <li>discharged our responsibility in relation to the accountability for the fund(s) including financial reporting and, if required, independent examination or audit.</li> </ul>	<input type="radio"/>	<input type="radio"/>	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 2021-22 was £8.41 per elector.

In 2021-22, the Council made payments totalling £ 552 \_\_\_\_\_ 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 statements and/or the annual governance statement.

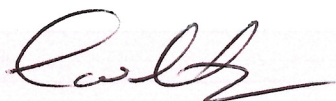
## Council/Board/Committee approval and certification

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 present fairly the financial position of the Council/Board/Committee, and its income and expenditure, or properly present receipts and payments, as the case may be, for the year ended 31 March 2022.

RFO signature:



Name: Mr G E Jones

Date:

31<sup>st</sup> August 2022

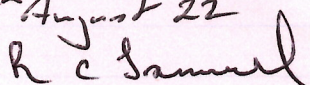
### Approval by the Council/Board/Committee

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

Minute ref:

7 - 30<sup>th</sup> August 22

Chair of meeting signature:



Name: Mr R Samuel

Date:

31<sup>st</sup> August 2022

## Annual internal audit report to:

Name of body: Aberedw 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 2022.

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.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	I examined the full set of paperwork submitted to me by the RFO
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	I considered the process followed in each of the payments made.
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Review of the minutes of the meetings and discussion with RFO
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.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Review of the minutes of the meetings and discussion with RFO
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	I noted that the only income due was the precept
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	No cash payments made
7. Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	No salaries paid
8. Asset and investment registers were complete, accurate, and properly maintained.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	The only assets held are the three notice boards that are held at a value of £1 each

	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.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	By examination of the bank statement and discussion with RFO
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.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Through examination of minutes and discussion with RFO
11. Trust funds (including charitable trusts). The Council/Board/Committee has met its responsibilities as a trustee.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	None held

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. General operation of the Community Council	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	By discussion with RFO
13. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
14. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text

\* 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

### 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 2020-21 and 2021-22. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit: Miss Davina Rees

Signature of person who carried out the internal audit:

*Davina Rees*

Date:

30<sup>th</sup> August 2022

Aberedw Community Council

Income and Expenditure Statement

Year Ending 31st March 2022

2019/20	2020/21	Expenditure Area	2021/22
43.00	44.00	One Voice Wales Membership	46.00
0.00	205.16	Insurance	234.66
75.00	69.00	Hedge Cutting	72.00
50.00	0.00	Hall Hire	30.00
129.60	144.00	WEB site	163.20
0.00	0.00	Administration	6.00
300.00	0.00	Donations	552.00
315.75	217.25	Audit Fees	250.00
<b>913.35</b>	<b>679.41</b>	<b>Total Expenditure</b>	<b>1,353.86</b>
<b>Income</b>			
900.00	900.00	Precept	900.00
900.00	900.00	<b>Total Income</b>	<b>900.00</b>
13.35	(220.59)	<b>Net Expenditure In Year</b>	<b>453.86</b>
<b>Balance Sheet</b>			
Current Assests			
4,482.76	4,153.35	Bank Account as at 31.03.2022	4,479.49
0.00	0.00	Less uncleared Cheques	(500.00)
4,482.76	4,153.35	Net Current Assests	3,979.49
Less Current Liabilities			
(550.00)	0.00	Year End Creditors	(280.00)
			(280.00)
3.00	3.00	Plus Fixed Assets (3 @ £1)	3.00
0.00	0.00	Debtor at 31.03.22	0.00
<b>3,935.76</b>	<b>4,156.35</b>	<b>Total Net Assests @31.3.22</b>	<b>3,702.49</b>
Represented By			
	3,935.76	General Reserve at 31.3.21	1,656.35
(13.35)	220.59	Movement in reserves in Year	(453.86)
0.00	(2,500.00)	less transfer to Specific Reserve	0.00
(13.35)	1,656.35	General Reserves Held at 31.3.22	1,202.49
0.00	0.00	Specific Reserve at 31.3.21	2,500.00
0.00	2,500.00	Plus transfer to Specific Reserve in Year	0.00
0.00	2,500.00	Specific Reserve at 31.3.22	2,500.00
(13.35)	4,156.35	<b>Total Reserves Held at 31.3.2022</b>	<b>3,702.49</b>

Signed



Mr G Jones, Responsible Financial Officer

24/6/22



Miss D Rees, Independent Internal Officer

24/6/22

**Aberedw Community Council**

**Cash Flow Statement Year ending 31.3.21**

<b>Opening Cash Balance as at 01.04.21</b>	<b>4,153.35</b>
Plus Income Received	900.00
Less Payments Made	-573.86
<b>Closing Bank Balance as at 31.3.22</b>	<b>4,479.49</b>

c

ABEREDW COMMUNITY COUNCIL  
THE BOWLING GREEN  
ABEREDW  
BUILTH WELLS  
LD2 3UW

30618 000741 0004 E 38900



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Santander, Customer Service Centre, Bootle,  
Merseyside, L30 4GB

## Your account summary for 11 March 2022 to 11 April 2022

Account name: ABEREDW COMMUNITY COUNCIL  
Account number: 70698701 Sort Code 090152  
BIC: ABBYGB2LXXX IBAN: GB86ABBY09015270698701  
Statement number: 003/2022

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Balance brought forward from 10th March statement:	£4,551.49
Total credits	£0.00
Total debits	-£572.00
<b>Your balance at close of business 11 April 2022</b>	<b>£3,979.49</b>

Credit interest rate: No credit interest is paid on this account.

## News and information

### Changes to terms and conditions

By 30 June 2022, we'll have moved  
some of our freephone telephone  
numbers to basic rate numbers (where  
local charges will apply).

For some key services, we're keeping  
freephone numbers. This includes  
numbers to report your card lost or  
stolen, report fraud, contact our  
financial support and complaints teams  
as well as sign to video.

Important information is continued on the reverse of this page.

Please retain statement for future reference. To query any item contact the office shown above. VAT Registration number 466 2647 24

Continued on reverse



Date	Description	Credits	Debits	Balance
	Previous statement balance			4,551.49
15th Mar	PAYMENT BY CHEQUE WITH SERIAL NO 000208		72.00	4,479.49
04th Apr	PAYMENT BY CHEQUE WITH SERIAL NO 000210		500.00	3,979.49
04th Apr	Current statement balance			3,979.49



## Bank reconciliation

COUNCIL NAME: ABEREDW COMMUNITY COUNCIL  
 COUNTY: POWYS

		£
<b>A</b>	Balance on the bank statement at 31 March <sup>21</sup> (taken from bank statement)	4,479
<b>Outstanding items</b>		
<b>B</b>	Less unpresented cheques (List each outstanding cheque)  Cheque No 100210 ABEREDW SPORT COMMITTEE	(500)
<b>C</b>	Plus uncleared payments into bank (to agree with attached list)	-
<b>D</b>	Petty cash  Plus any petty cash balance held at 31 March	-
<b>E</b>	Balance in the cash book (Authority's own records) at 31 March (Calculated as A-B+C+D=E and agrees with Box 9 on the Annual Return )	3,979

## Working out what variances need to be explained

Line in section 1	Last Year £	This Year £	Variance Increase (+) or decrease (-)  (This Year minus Last Year) £	% (Variance divided by Last Year figure multiplied by 100)	Explanation required? Less than 15% - NO More than 15% - YES
Line 3 Total other receipts	0	0	0	0	✓
Line 4 Staff costs	0	0	0	0	✓
Line 5 Loan interest/ capital repayments	0	0	0	0	✓
Line 6 Total other payments	680	1,354	674	99%	✓
Line 8 Debtors and stock balances	0	0	0	0	✓
Line 9 Total cash and investments	4,153	4,479	326	7.8%	✓
Line 10 Creditors	0	780	780	>100%	✓
Line 12 Total fixed assets and long term assets	3	3	0	0	✓
Line 13 Total borrowing	0	0	0	0	✓

## Suggested layout for explanations

One sheet to be prepared for each variance that requires explanation.

Line .....6.....	£
Figure in This Year column	1,354
Figure in Last Year column	680
Variance (This Year figure less Last Year figure) A positive figure is an increase, a negative figure is a decrease	674

Reasons (as many as are applicable)	Amount £
Reason 1 - Donations made to Aberdare Sports Committee	500
Reason 2 Increase in <del>UNWARRANTED</del> COSTS	30
Reason 3 Donations to Poppy Appeal & Christmas presents	52
Reason 4 Increase in cost of WEB site & Hall hire	50
Unexplained - Increase in provision for Audit fee unexplained	33 9
Confirm unexplained amount is less than 15% of Last Year figure	YES

## Suggested layout for explanations

One sheet to be prepared for **each variance** that requires explanation.

Line .....10.....	£
Figure in This Year column	780
Figure in Last Year column	-
Variance (This Year figure less Last Year figure) A positive figure is an increase, a negative figure is a decrease	780

Reasons (as many as are applicable)	Amount £
Reason 1 - <i>uncleared cheque of £500</i>	500
Reason 2 <i>Provision for Audit Fee</i>	250
Reason 3	
Reason 4	
Unexplained	30
Confirm unexplained amount is less than 15% of Last Year figure	<i>YED</i>

## Arrangements for making payments

<b>Cash and bank accounts</b>	
Does the Council operate more than one bank account?	No
If Yes, please provide a description of the accounts operated. Please do not include account numbers at this stage	-
Does the Council operate petty cash or make any payments by cash?	No
If Yes, what records of cash receipts and payments are kept?	copy of Invoices etc
<b>Payment methods</b>	
Does the Council make payments from its bank accounts by:	
<b>Cheque:</b> If Yes please describe the approval process for signing cheques (approval by council, numbers of signatories etc)	YES
<b>Debit card:</b> If Yes, please describe the approval process for debit card payments and how these are recorded	No
<b>Direct debits and standing orders:</b> If Yes, please describe how the Council	No

approves the setting up of the direct debit/standing order.

**Bank transfers;** eg direct transfers using internet banking. If Yes please explain how individual payments are made and authorised

No

**Reporting payments to the Council**

Please describe how payments made are reported to the Council. For example:

Does the clerk present a schedule of payments to the Council for approval before or after payments are made?

Does the clerk report to the Council payments made using a debit card and payments made via standing order and direct debits?

Payments are discussed at Council Meeting-

## Annex 2 – Audit notice

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

[Name of council]

Financial year ending 31 March 2022

1. Date of announcement 14<sup>th</sup> June 2022
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:

Mr C. E. Jones  
BRACKEN LODGE,  
ABERLEDA,  
POWYS, LD2 3SQ

between the hours of 9am and 7pm on Monday to Friday

commencing on 4 July 2022

and ending on 29 July 2022

3. From 12 September 2022, 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 or by email at [communitycouncilaudits@audit.wales](mailto:communitycouncilaudits@audit.wales).

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.