

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

## Llandow Community Council Financial year ending 31 March 2019

1. Date of announcement 7<sup>TH</sup> JUNE 2019

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 2019, these documents will be available on reasonable notice on application to:

Mr. DL JONES, Clerk to the Council  
47, PENN RD, PENN BRIDGE, BRIDGEND  
CF32 0BA davidllogul.jones@btinternet.com  
01656 741354

between the hours of 9 A.M. and 5 P.M. on Monday to Friday **By Appointment.**  
commencing on 1<sup>st</sup> July 2019  
and ending on 26<sup>th</sup> July 2019

3. From 29<sup>th</sup> July 2019 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 Auditor General can be contacted via: Grant Thornton UK LLP, 11-13 Penhill Road, Cardiff, CF11 9UP
- and 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 via: Grant Thornton UK LLP, 11-13 Penhill Road, Cardiff, CF11 9UP
- A copy of the written notice must also be given to the council.

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.

**LLANDOW COMMUNITY COUNCIL  
BANK RECONCILIATION STATEMENT  
FOR THE FINANCIAL YEAR TO 31ST MARCH 2019**

<b>Bank Statement Balances as at the 01/04/18</b>	£	£
Community Account - 20103969		2,618.67
Premium Account -50801631		51.22
<b>Opening Balance</b>		<u>2,669.89</u>
<b>Income Received</b>		
Bank Account Interest	0.12	
Annual Precept	9,300.00	
Total Other Income	-	
<b>Total</b>		<u>9,300.12</u> <u>11,970.01</u>
<b>Expenditure</b>		
Staff Costs	6,001.45	
Total Other Payments	2,555.45	
Total Expenditure		<u>8,556.90</u>
<b>Closing balance</b>		<u><u>3,413.11</u></u>
 <b>Bank Statement Balances as at the 31/03/19</b>		
Community Account - 20103969		3,361.77
Premium Account -50801631		51.34
<b>Total</b>		<u><u>3,413.11</u></u>



David-Lloyd Jones  
Clerk and Responsible Financial Officer

# Bank Interest and Balance

## Community Account - 20103969

### *Bank Balances*

Balance as at 1st April 2018 £ 2,618.67

Balance as at 31st March 2019 £ 3,361.77

### *Interest payments received*

Total

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£ -

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### **Income-IN**

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£ -

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### **Transfers - IN**

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£ -

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### **Precept - IN**

27.04.2018 Precept £ 3,100.00

31.08.2018 Precept £ 3,100.00

31.12.2018 Precept £ 3,100.00

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£ 9,300.00

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### **Transfers - OUT**

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## Bank Interest and Balance

### Premium Account -50801631

#### *Bank Balances*

Balance as at 1st April 2018	£	51.22
Balance as at 31st March 2019	£	51.34

#### *Interest payments received*

Apr-18		
May-18		
Jun-18	£ 0.03	
Jul-18		
Aug-18		
Sep-18	£ 0.03	
Oct-18		
Nov-18		
Dec-18	£ 0.03	
Jan-19		
Feb-19		
Mar-19	£ 0.03	<u>£ 0.12</u>

#### **Income-IN**

£ -

#### **Transfers - IN**

£ -

£ -

# Community and Town Councils in Wales Annual Return for the Year Ended 31 March 2019

## LANGUAGE PREFERENCE

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

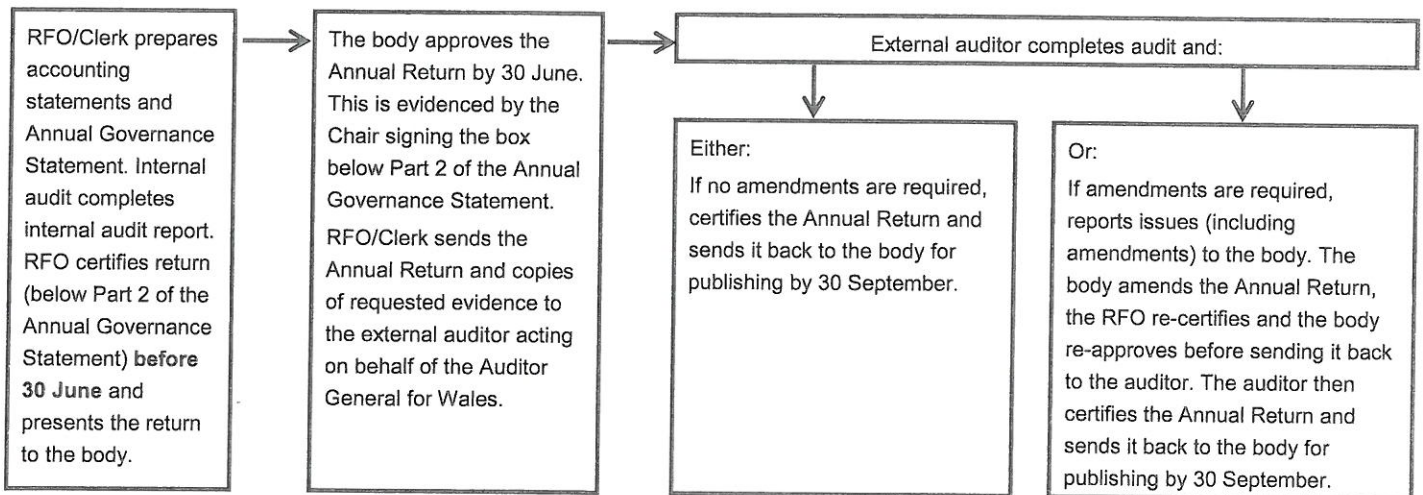
	Yes	No		Yes	No		Yes	No
ENGLISH	<input checked="" type="checkbox"/>	<input type="checkbox"/>	WELSH	<input type="checkbox"/>	<input type="checkbox"/>	BILINGUALLY	<input type="checkbox"/>	<input type="checkbox"/>

## 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 in red including BOTH sections of the Annual Governance Statement.

## APPROVING THE ANNUAL RETURN

There are two boxes for certification and approval by the body. The second box is only required if the Annual Return has to be amended as a result of the audit. You should only complete the top box before sending the form to the auditor.

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.

# Accounting statements 2018-19 for:

Name of body: **LEANDOW Community Council**

	Year ending		Notes and guidance for compilers
	31 March 2018 (£)	31 March 2019 (£)	
			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	3,431	2,670	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	7,800	9,300	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	NIL	NIL (12P INTEREST)	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	6,025	6,001	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	NIL	NIL	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).
6. (-) Total other payments	2,536	2,555	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	2,670	3,413	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).

## Statement of balances

8. (+) Debtors and stock balances	NIL	NIL	<b>Income and expenditure accounts only:</b> Enter the value of debts owed to the body and stock balances held at the year-end.				
9. (+) Total cash and investments	2,670	3,413	<b>All accounts:</b> 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	NIL	NIL	<b>Income and expenditure accounts only:</b> Enter the value of monies owed by the body (except borrowing) at the year-end.				
11. (=) Balances carried forward	2,670	3,413	<b>Total balances should equal line 7 above:</b> Enter the total of (8+9-10).				
12. Total fixed assets and long-term assets	915	915	The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.				
13. Total borrowing	NIL	NIL	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 (Part 1)

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 2019, 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"> <li>effective financial management during the year; and</li> <li>the preparation and approval of the accounting statements.</li> </ul>	✓		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"> <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>	Yes	No	N/A	✓	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.

## Annual Governance Statement (Part 2)

	Agreed?			'YES' means that the Council/Board/Committee:
	Yes	No*	N/A	
1. We have adopted standing orders and financial regulations as appropriate.	✓			Has properly established its internal rules setting out how it will conduct its business.
2. We have ensured that the Council's standing orders and financial regulations have been followed for all relevant transactions.	✓			Has followed its internal rules and reviewed its compliance with those rules
3. All committees and sub-committees of the council have been properly established and provided with appropriate terms of reference setting out the delegated responsibilities to make decisions or recommendations.			✓	Has ensured that where applicable, the Council has properly delegated its responsibilities to committees

\* Please delete as appropriate.

### Council/Board/Committee approval and certification

The Council/~~Board/Committee~~ is responsible for the preparation of the accounting statements in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014 and for the preparation of the Annual Governance Statement.

Certification by the RFO	Approval by the Council/Board/Committee
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 2019.	I confirm that these accounting statements and Annual Governance Statement were approved by the Council/Board/Committee under minute reference:
	24/19(0) 6th June 2019 <small>Insert minute reference and date of meeting</small>
RFO signature: <i>[Signature]</i> <small>signature required</small>	Chair signature: <i>[Signature]</i> <small>signature required</small>
Name: <i>David Lyons Jones</i> <small>name required</small>	Name: <i>Raymond Peter Thomas</i> <small>name required</small>
Date: <i>6th June 2019</i> <small>dd/mm/yyyy</small>	Date: <i>06/06/2019</i> <small>dd/mm/yyyy</small>

### Council/Board/Committee re-approval and re-certification (only required if the Annual Return has been amended at audit)

Certification by the RFO	Approval by the Council/Board/Committee
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 2019.	I confirm that these accounting statements and Annual Governance Statement were approved by the Council/Board/Committee under minute reference:
	<b>Insert minute reference and date of meeting</b>
RFO signature: <small>signature required</small>	Chair signature: <small>signature required</small>
Name: <small>name required</small>	Name: <small>name required</small>
Date: <small>dd/mm/yyyy</small>	Date: <small>dd/mm/yyyy</small>



## Annual internal audit report to:

Name of body: **LENDON OF 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 2019.

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.	✓				BOOKS CHECKED TO ALL INVOICES AND RECORDS ALL EXCELLENTLY PRESENTED
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	✓				NOT VAT REGISTERED ALL PAYMENTS CHECKED TO INVOICES AND WAGE RECORDS
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓				MONTHLY MEETINGS HELD TO MONITOR SPEND AND APPROVE FUTURE SPENDING.
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.	✓				HOLD MEETINGS TO MONITOR AGAINST BUDGET AND CHECKED PRECEPT RECEIVED ON TIME AND BALANCES REPORTED
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	✓				ALL INCOME RECEIVED AND CHECKED TO REMITTANCES PAID DIRECTLY TO BANK NOT VAT REGISTERED
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.			✓		NO PETTY CASH. ALL PAYMENTS PAID BY CHEQUE
7. Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.	✓				WAGE RECORDS OF CLERK CHECKED AND PAYE PAID CORRECTLY ALL WELL KEPT
8. Asset and investment registers were complete, accurate, and properly maintained.	✓				ONLY ASSET, CHAIR OR OFFICE RECORDED CORRECTLY

	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.	✓				BALANCES HERE AND CHECKED TO BANK STATEMENTS
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.	✓				ALL RECORDS DETAILED AND CORRECTLY STATED ACCOUNTS GIVE A TRUE AND FAIR VIEW OF COUNCIL'S FINANCES
11. Trust funds (including charitable trusts). The Council/Board/Committee has met its responsibilities as a trustee.			✓		NO TRUST FUNDS

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. No Risk					
13. Areas Found					
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 31/5/2019.] \* 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 2017-18 and 2018-19. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit: name required ROBIA CHARLTON

Internal Auditor address: 226 EVANS STREET, KENRICK HILL BRIDGEEND OF33 6EE

Signature of person who carried out the internal audit: signature required R Charlton

Date: 31/5/2019