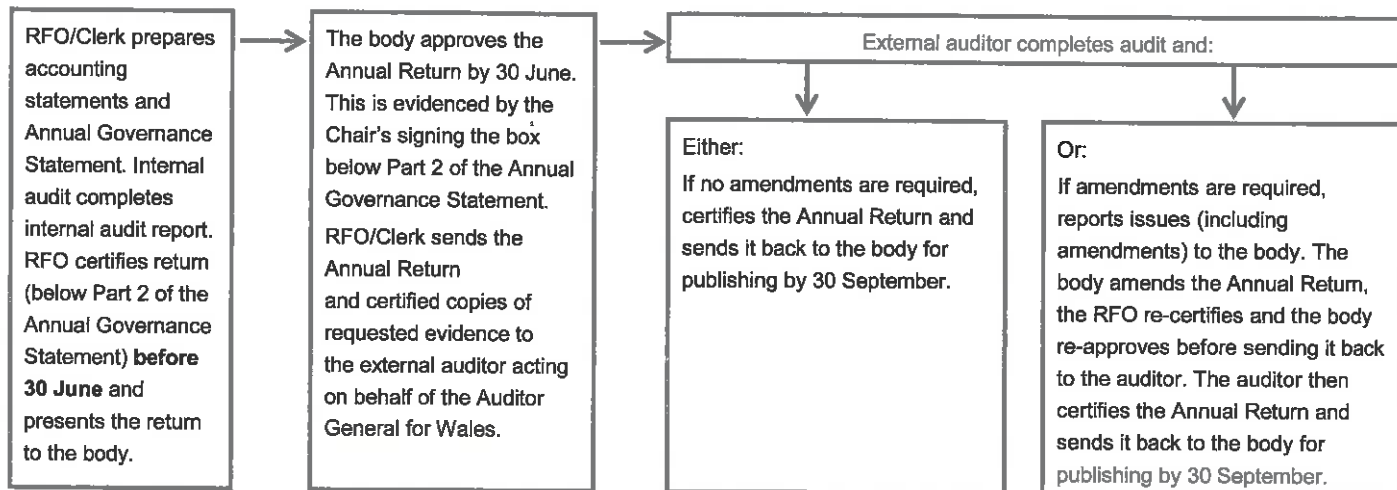


Smaller local government bodies in Wales Annual Return for the Year Ended 31 March 2018

Smaller local government bodies in Wales must prepare annual accounts following proper practices as set out in the One Voice Wales/SLCC publication **Governance and accountability for local councils in Wales – A Practitioners' Guide** (the Practitioners' Guide). The Practitioners' Guide states that bodies may prepare their accounts in the form of an annual return prepared by the Wales Audit Office.

The accounts and audit process

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.

PLEASE PRINT THIS DOCUMENT FOR SIGNATURE AND SEND IT TO YOUR AUDITOR

Incomplete or incorrect returns may require additional external audit work and incur additional costs. Send the **original** Annual Return, together with all additional information requested, to the external auditor acting on behalf of the Auditor General for Wales. Unless requested, please **do not** send any original financial or other records to the external auditor.

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

Completion checklist

'No' answers mean that you may not have met requirements		Done?	
Initial submission to the external auditor		Yes	No
Accounts	Has the RFO certified the accounting statements and the body approved the Annual Return (as evidenced by the relevant signatures), no later than 30 June 2018?		✓
	Do the accounts add up and does the balance carried forward from last year equal the opening balance this year?	✓	
	Do the papers to be sent to the external auditor include an explanation of significant variations, including a quantified analysis of the changes from last year to this year?	✓	
	Does the bank reconciliation as at 31 March 2018 agree to line 9?		✓*
All sections	Have all red boxes 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.	✓	
Evidence	Has all the information requested by the external auditor been included?	✓	

* Because a £200 cheque from 2016/17 was never cashed

Accounting statements 2017-18 for:

Name of body: **Insert name of body** *ABERTULLERY & LLANHILLETH COMMUNITY COUNCIL*

	Year ending		Notes and guidance for compilers
	31 March 2017 (£)	31 March 2018 (£)	

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	<i>57,575</i>	<i>65,552</i>	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	<i>94,500</i>	<i>99,155</i>	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	<i>1,232</i>	<i>40,642</i>	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	<i>29,602</i>	<i>53,488</i>	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	<i>0</i>	<i>0</i>	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).
6. (-) Total other payments	<i>58,153</i>	<i>108,211</i>	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	<i>65,552</i>	<i>43,550</i>	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	<i>0</i>	<i>0</i>	Income and expenditure accounts only: Enter the value of debts owed to the body and stock balances held at the year-end.
9. (+) Total cash and investments	<i>65,552</i>	<i>43,550</i>	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	<i>0</i>	<i>0</i>	Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	<i>65,552</i>	<i>43,550</i>	Total balances should equal line 7 above: Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	<i>191,030</i>	<i>191,030</i>	The original asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.
13. Total borrowing	<i>0</i>	<i>0</i>	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 2018, 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. <i>Not submitted by statutory deadline</i>	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.	✓	<i>Only a review is outstanding</i>	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 and to ask questions about the body's accounts.	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. <i>I/A = Internal Audit</i> <i>E/A = External Audit</i>	✓ <i>I/A</i>	<i>None received from E/A</i>	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.

Annual Governance Statement (Part 2)

	Agreed?		'YES' means that the Body
	Yes	No	
1. We have considered the adequacy of reserves held by the body in setting the budget for 2017-18 and 2018-19 and have appropriate plans in place for the use of these reserves.		✓	Has met the requirements of the Local Government Finance Act 1989 in setting the budget requirement and precept for the financial years.
2. When awarding grants under section 137 of the Local Government Act 1972, we have kept a separate account of such grants and considered whether or not the benefits arising from such payments are commensurate with the sums paid.		N/A	Has kept and appropriate record of grants awarded and ensured that the expenditure is commensurate with the benefit to the community.
3. The council has ensured that it has a lawful obligation to pay a service gratuity to employees* or The council has no obligation or intention to pay a gratuity to employees.*			Has ensured that where it has an arrangement to provide a gratuity to staff, it has ensured that there is a legal obligation to provide the gratuity.

* 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

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 2018.

RFO signature: 

Name: name required **RICHARD SWINWELL**

Date: dd/mm/yyyy **7.5.19**

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:

17.5.19 Minute 271

Chair signature:  signature required

Name: name required **JULIE HOLT**

Date: **15/5/19**

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

Certification by the RFO

I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Council/Board/Committee, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2018.

RFO signature: signature required

Name: name required

Date: dd/mm/yyyy

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:

Insert minute reference and date of meeting

Chair signature: signature required

Name: name required

Date: dd/mm/yyyy

Auditor General for Wales' Audit Certificate and report

The external auditor conducts the audit on behalf of, and in accordance with, guidance issued by the Auditor General for Wales. On the basis of their review of the Annual Return and supporting information, they report whether any matters that come to their attention give cause for concern that relevant legislation and regulatory requirements have not been met.

We certify that we have completed the audit of the Annual Return for the year ended 31 March 2018 of:

External auditor's report

[Except for the matters reported below]* On the basis of our review, in our opinion, the information contained in the Annual Return is in accordance with proper practices and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

[[These matters along with]* Other matters not affecting our opinion which we draw to the attention of the body and our recommendations for improvement are included in our report to the body dated _____.]

Other matters and recommendations

On the basis of our review, we draw the body's attention to the following matters and recommendations which do not affect our audit opinion but should be addressed by the body.

(Continue on a separate sheet if required.)

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: **ABERTILLERY & LLANHILLETH 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 2018.

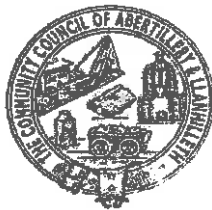
The internal audit has been carried out in accordance with the Council/~~Board/Committee~~'s needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and the internal 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.	✓				SEE ATTACHED INTERNAL AUDIT REPORT
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.		✓			

Guidance notes on completing the Annual Return

1. You must apply proper practices when preparing this annual return. For guidance, please read the Practitioners' Guide (**Governance and accountability for local councils: A Practitioners' Guide (Wales)**) – available from One Voice Wales and SLCC. It contains everything you need for the financial year-end and the statutory audit.
2. The Wales Audit Office Good Practice Exchange (www.audit.wales/good-practice/finance/community-council-money) provides further information on the accounts and audit process along with guidance on governance matters.
3. 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.
4. **There are now 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.**
5. 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.
6. Make sure that your accounting statements add up, that the balance carried forward from the previous year (line 7 of 2017) equals the balance brought forward in the current year (line 1 of 2018). Explain any differences between the 2017 figures on this annual return and the amounts recorded in last year's annual return.
7. 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.
8. 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 reconciliation is available in the Practitioners' Guide*.
9. **Every** small body is now required to send to the external auditor, information to support the assertions made in the Annual Governance Statement. 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.
10. Please do not send the auditor any information that you are not specifically asked for. Doing so is not helpful.
11. 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.
12. **Do not complete the Auditor General for Wales' Audit Certificate and report.** The external auditor completes this on behalf of the Auditor General for Wales on completion of the audit.
13. **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.
14. **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.**

Agenda Item 7



Abertillery and Llanhilleth Community Council

Report on 2017/18 Accounts

Authors: Steve Edwards and Richard Gwinnell

Date: 8 May 2019

For Council Meeting on 15 May 2019

Background:

This report seeks Council's approval to the accounts for 2017/18 and their submission to the Wales Audit Office (WAO), along with the Annual Governance Statement and Internal Auditor's report.

Under the Public Audit Wales Act 2004 and specifically the Accounts and Audit (Wales) Regulations, these accounts should have been presented in June 2018. They are late due to the extensive work undertaken on re-stating the 2014/15 accounts and the 2015/16 and 2016/17 accounts, uncertainty about the status of previous years' accounts (and what could be done pending their sign-off by the WAO) and because a new Internal Auditor had to be recruited. The Wales Audit Office are fully aware of the situation and our accounts for 2017/18 (and other years) will undoubtedly be qualified because of their late submission.

Annual Return for the year ended 31 March 2018

The Annual Return for 2017/18 (ending 31 March 2018) is attached at **annex 1**. This is the form required by the Auditor General for Wales, which will have to be published in due course, showing the headline income and expenditure details, the Annual Governance Statement and the Internal Audit report.

Internal Audit:

The Council has an Internal Auditor, Mr Hugh O'Sullivan, whose report is attached at **annex 2**. The Internal Auditor will be present at the meeting on 15 May to present his report and answer questions. It is worthy of note that the Council has made significant progress in its financial management, but there are still improvements to be made, as highlighted in the report.

Income, expenditure, bank reconciliation and variances:

Annex 3 shows the details of all income into all the Councils bank accounts. Things to note about income are: -

- 1: The Precept was increased by £4,650, compared to the previous year
- 2: The Solar Farm Grant of £35,000 is included as Council income.
- 3: There was a single VAT reclaim of £4,629.03.

Annex 4 shows the details of all Council expenditure for 2017/18. Things to note are: -

- 1: The Solar Farm grants are included as Council Expenditure as they passed through our accounts.
- 2: There were costs of £12,892.83 to Wales Audit Office for their work on the 2014/15 accounts.
- 3: There was a one-off cost of £11,227.24 for the installation of a ramp at the War Memorial.
- 4: Council paid a full year's costs for staff and pension contributions, in line with its obligations.

Annex 5 Shows a formal breakdown of the accounts. Members should note that the figures shown in the top table "Annual Return" and the column "31-Mar-18" will be on the official Annual Return, once agreed by Council and the RFO.

During the 2017/18 year the Council had an opening balance of £21,683.86 in its current account, there were costs totalling £161,699.46 and its income totalled £139,686.45. Along with a transfer of £5,000 during the year from reserves, to help fund the ramp at the War Memorial, the current account balance at the end of the year was £4,670.85.

There was very little movement on the Council's other accounts, except a £5,000 reduction in reserves (for the War Memorial ramp).

Overall, the Council had cash assets at the end of 2017/18 of £43,550.39 from 4 bank accounts.

Annex 6 is a bank reconciliation, showing the amount of cash at the bank (in all accounts) at 31 March 2018, minus liabilities which were outstanding at the time (i.e. uncashed cheques).

Annex 7 is a variance statement. This highlights where there are significant differences between income or expenditure year on year and explains why those differences occurred.

The Wales Audit Office (WAO):

The WAO took over the external audit function in April 2015, following the termination of the appointed auditor function by the Public Audit (Wales) Act 2013. The WAO currently hold our restated accounts for 2014/15, our accounts for 2015/16 and our accounts for 2016/17. None of these have been officially signed off yet, pending the outcome of WAO investigations into the 2014/15 accounts and a number of issues that arose during that year. It is highly likely that, even though we will submit our Annual Return for 2017/18, they too will await sign-off by the Wales Audit Office, so none of the accounts for those four years are yet ready for final publication.

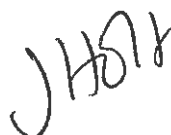
Next Steps:

Council needs to approve the accounting statements and Annual Governance Statement. The Annual Return and Governance Statement, the Internal Auditor's report and the attached income and expenditure details, along with the bank reconciliation and variance statement will then be submitted to the WAO. The Chair will sign page 4 of the Annual Return before it is submitted. The RFO has already signed the form, to certify that the accounting statements fairly present the financial position of the Council and its income and expenditure for the year.

The WAO will, in due course (the timescale is unknown and beyond the control of the Council) provide their report on these accounts. There is an assumption that our accounts will be qualified, because they are late. The Annual Return can then be published in its final form on our website.

2018/19 Accounts

Officers are in the process of preparing the accounts for 2018/19, as this report goes to Council. Subject to this being completed and the Internal Audit process, it is intended that the 2018/19 accounts will be certified by the RFO and submitted to Council by the statutory deadline of 30 June 2019. If that is the case, the accounts will be submitted to the WAO on time and they will set an appointed date when local electors have the right to inspect the accounts. The RFO will have to give 14 days' notice under the Public Audit (Wales) Act 2004 and the Accounts and Audit (Wales) Regulations 2014 that the accounts are ready for inspection and allow 20 working days for any public inspection of the accounts.



Recommendations:

- 1: That the Council agrees that the accounting statements shown in the report fairly present the financial position of the Council for the year ending 31 March 2018.
2. That the Annual Return, including the Annual Governance Statement and the Internal Auditor's report, along with the attachments to this report, be approved for submission to the Wales Audit Office.
- 3: That the Council authorises the Clerk/RFO and the Chair of the Council to complete and sign the Annual Return on the basis of these accounts.
- 4: That the Council authorises the Clerk/RFO to submit the Annual Return for 2017/18 to the Wales Audit Office as required.

Authors: Steve Edwards, Deputy Clerk and Richard Gwinnell, Clerk and Responsible Financial Officer



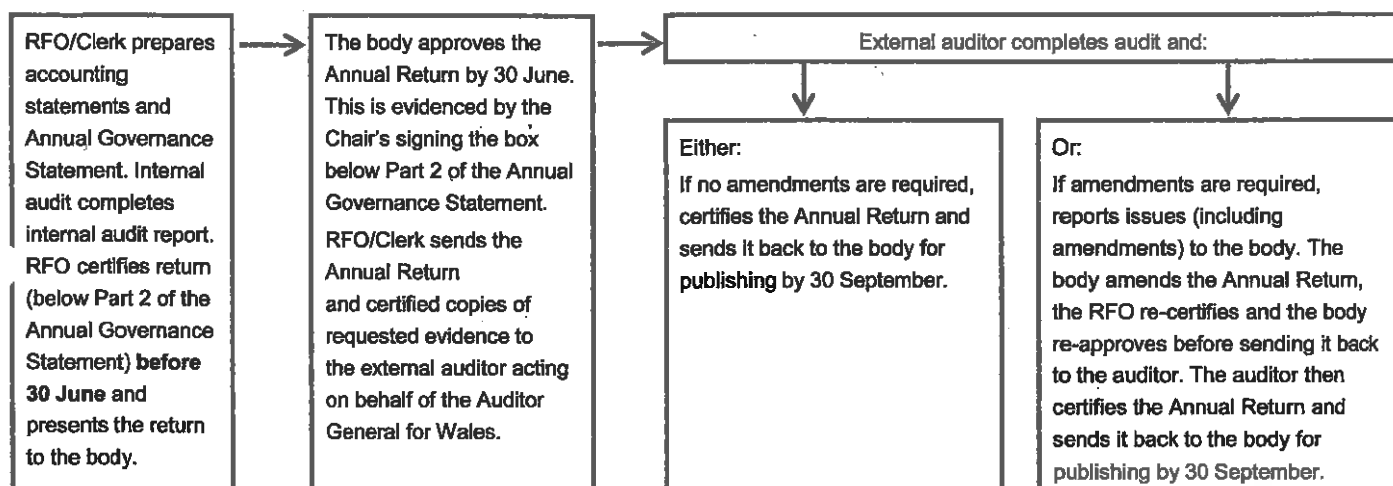
Smaller local government bodies in Wales Annual Return for the Year Ended 31 March 2018

Anna 1

Smaller local government bodies in Wales must prepare annual accounts following proper practices as set out in the One Voice Wales/SLCC publication **Governance and accountability for local councils in Wales – A Practitioners' Guide** (the Practitioners' Guide). The Practitioners' Guide states that bodies may prepare their accounts in the form of an annual return prepared by the Wales Audit Office.

The accounts and audit process

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.

PLEASE PRINT THIS DOCUMENT FOR SIGNATURE AND SEND IT TO YOUR AUDITOR

Incomplete or incorrect returns may require additional external audit work and incur additional costs. Send the **original** Annual Return, together with all additional information requested, to the external auditor acting on behalf of the Auditor General for Wales. Unless requested, please **do not** send any original financial or other records to the external auditor.

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

Completion checklist

No answers mean that you may not have met requirements		Done?	
Initial submission to the external auditor		Yes	No
Accounts	Has the RFO certified the accounting statements and the body approved the Annual Return (as evidenced by the relevant signatures), no later than 30 June 2018?		✓
	Do the accounts add up and does the balance carried forward from last year equal the opening balance this year?	✓	
	Do the papers to be sent to the external auditor include an explanation of significant variations, including a quantified analysis of the changes from last year to this year?	✓	
	Does the bank reconciliation as at 31 March 2018 agree to line 9?		✓*
All sections	Have all red boxes 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.	✓	
Evidence	Has all the information requested by the external auditor been included?	✓	

* Because a £200 cheque from 2016/17 was never cashed
RFA, 14/01/18

Accounting statements 2017-18 for:

Name of body:

Insert name of body **ABERGILLET - LLANWILLETH COMMUNITY COUNCIL**

	Year ending		Notes and guidance for compilers
	31 March 2017 (£)	31 March 2018 (£)	

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	57,575	60,382	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	97,500	99,155	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	7,232	40,642	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	29,602	53,483	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	58,153	108,211	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	65,552	43,550	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	0	0	Income and expenditure accounts only: Enter the value of debts owed to the body and stock balances held at the year-end.
9. (+) Total cash and investments	65,552	43,550	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	65,552	43,550	Total balances should equal line 7 above: Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	191,030	191,030	The original 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).

RF

JH078

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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 2018, 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. 		✓ <i>Not submitted by statutory deadline</i>	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.	✓	<i>Only a review is outstanding</i>	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 and to ask questions about the body's accounts.	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. <i>I/A = Internal Audit</i> <i>E/A = External Audit</i>	✓ <i>I/A</i>	<i>None recorded from E/A</i>	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	
		✓	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.

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Annual Governance Statement (Part 2)

	Agreed?		'YES' means that the Body
	Yes	No	
1. We have considered the adequacy of reserves held by the body in setting the budget for 2017-18 and 2018-19 and have appropriate plans in place for the use of these reserves.		✓	Has met the requirements of the Local Government Finance Act 1989 in setting the budget requirement and precept for the financial years.
2. When awarding grants under section 137 of the Local Government Act 1972, we have kept a separate account of such grants and considered whether or not the benefits arising from such payments are commensurate with the sums paid.		N/A	Has kept and appropriate record of grants awarded and ensured that the expenditure is commensurate with the benefit to the community.
3. The council has ensured that it has a lawful obligation to pay a service gratuity to employees* or The council has no obligation or intention to pay a gratuity to employees.*			Has ensured that where it has an arrangement to provide a gratuity to staff, it has ensured that there is a legal obligation to provide the gratuity.

* 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 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 2018. name required: <u>ARD SWINNELL</u> dd/mm/yyyy: <u> </u>	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: <u>Insert minute reference and date of meeting</u> Chair signature: signature required Name: name required Date: dd/mm/yyyy
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Council/Board/Committee re-approval and re-certification (only required if the annual return has been amended at audit)

Certification by the RFO I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Council/Board/Committee, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2018. RFO signature: signature required Name: name required Date: dd/mm/yyyy	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: <u>Insert minute reference and date of meeting</u> Chair signature: signature required Name: name required Date: dd/mm/yyyy
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Auditor General for Wales' Audit Certificate and report

The external auditor conducts the audit on behalf of, and in accordance with, guidance issued by the Auditor General for Wales. On the basis of their review of the Annual Return and supporting information, they report whether any matters that come to their attention give cause for concern that relevant legislation and regulatory requirements have not been met.

We certify that we have completed the audit of the Annual Return for the year ended 31 March 2018 of:

External auditor's report

[Except for the matters reported below]* On the basis of our review, in our opinion, the information contained in the Annual Return is in accordance with proper practices and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

[[These matters along with]* Other matters not affecting our opinion which we draw to the attention of the body and our recommendations for improvement are included in our report to the body dated _____.]

Other matters and recommendations

On the basis of our review, we draw the body's attention to the following matters and recommendations which do not affect our audit opinion but should be addressed by the body.

(Continue on a separate sheet if required.)

External auditor's name:

External auditor's signature:

Date:

For and on behalf of the Auditor General for Wales

* Delete as appropriate.



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Annual internal audit report to:

Name of body:

RESEARCH & LLANWILLETHER 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 2018.

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.	✓				SEE ATTACHED INTERNAL AUDIT REPORT
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.			✓		

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	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.	✓				SEE ATTACHED INTERNAL AUDIT REPORT
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 15th MAY 2019.] * Delete if no report prepared.

Internal audit confirmation

I confirm that as the Council's internal auditor, I have not been involved in a management or administrative role within the body or as a member of the body during the financial years 2016-17 and 2017-18. I also confirm that there are no conflicts of interest surrounding my appointment.

Signature of person who carried out the internal audit	name required	<i>[Signature]</i>
Signature of person who carried out the internal audit	signature required	<i>[Signature]</i>
Date dd/mm/yyyy		<i>07/05/2019</i>

[Signature] *[Signature]*

Guidance notes on completing the Annual Return

1. You must apply proper practices when preparing this annual return. For guidance, please read the Practitioners' Guide (**Governance and accountability for local councils: A Practitioners' Guide (Wales)**) – available from One Voice Wales and SLCC. It contains everything you need for the financial year-end and the statutory audit.
2. The Wales Audit Office Good Practice Exchange (www.audit.wales/good-practice/finance/community-council-money) provides further information on the accounts and audit process along with guidance on governance matters.
3. 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.
4. **There are now 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.**
5. 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.
6. Make sure that your accounting statements add up, that the balance carried forward from the previous year (line 7 of 2017) equals the balance brought forward in the current year (line 1 of 2018). Explain any differences between the 2017 figures on this annual return and the amounts recorded in last year's annual return.
7. 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.
8. 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 reconciliation is available in the Practitioners' Guide*.
9. **Every** small body is now required to send to the external auditor, information to support the assertions made in the Annual Governance Statement. 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.
10. Please do not send the auditor any information that you are not specifically asked for. Doing so is not helpful.
11. 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.
12. **Do not complete the Auditor General for Wales' Audit Certificate and report.** The external auditor completes this on behalf of the Auditor General for Wales on completion of the audit.
13. **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.
14. **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.**



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Abertillery & Llanhilleth Community Council

Internal Audit Report

Financial Year 2017/18

- 1.0 I am pleased to be able to present my Internal Audit Report for the Abertillery and Llanhilleth Community Council for 2017/2018.
- 2.0 As members will be aware this Community Council is still behind in its submission of a Annual Accounts as the Wales Audit Office is still required to sign off the Accounts for 2014/15, 2015/16 and 2016/17.
- 3.0 When the outstanding accounts are signed off by the Wales Audit Office, then the previous year's accounts may need to be revisited to accommodate any changes required.
- 4.0 Members should note that your officers, and I, are hopeful of being able to present to the Council a completed set of Accounts for 2018/19, for submission to the Wales Audit Office before the deadline of 30th June 2019.
- 5.0 Whilst there are areas which require further action, and which have been discussed with your officers, it is pleasing to report the significant improvement in financial management and financial record keeping compared to previous years.
- 6.0 I should like to place on record my thanks to both officers for the help and assistance given to me during the audit.
- 7.0 The Internal Audit Report at Appendix A has been compiled to comply with the Internal Audit Report requirements as set out in the Wales Audit Office Annual Report Return.

H N P O'Sullivan CPFA
INTERNAL AUDITOR



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APPENDIX A

1. Appropriate books of account have been properly kept through the year

Improved books of account were maintained for 2017/18. There are however, still areas of improvement that can be made and I have discussed these with your Officers to further improve future years Statement of Accounts.

2. Financial regulations have been met, payments were supported by invoices, expenditure and approved and VAT was appropriately accounted for.

Financial Regulations are now being more closely followed than in previous years, payments were supported by invoices, expenditure approved & VAT properly accounted for.

3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy arrangements to manage these.

There is limited evidence of a Risk Based approach to ensuring that the Council's objectives have been met. A more robust Risk Based approach, must now be imbedded into the organisation going forward.

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.

There was a more robust budgetary process undertaken for 2017/18 than in previous years. Budgets were regularly reported to Council. As previously identified further improvements in the budgetary process will improve the Council's financial management process. Reserves were adequate.

5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.

Income was received, recorded and banked satisfactorily. VAT was also accounted for satisfactorily.

6. Petty cash payments were properly supported by receipts, expenditure was approved, and VAT appropriately accounted for.

Petty cash payments were properly 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.**

Salaries to employees and members expenses/allowances (where applicable) were paid in accordance with minuted approvals. PAYE and NIC requirements were correctly applied.

- 8. Asset and Investment registers were complete, accurate and properly maintained.**

Whilst Asset and Investment Registers were maintained satisfactorily, they need to be reviewed to ensure that they are current and fit for purpose.

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

A year end Bank Reconciliation was carried out for 2017/18 correctly. In future more regular reconciliations need to be made.

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

Accounting statements were prepared during the year on the correct accounting basis, agreed with the cash book and supported by an adequate audit trail. Debtors and Creditors, where appropriate, were properly recorded.

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

Not Applicable.

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Expenditure 2017/18

Annex 4

Date Checked Closed	Bank Statement	Payee	Details	Personnel Costs	Amount	Free & Subs	Amount	Discretionary payments	Amount	Infra- structure	Amount	Admin/Office	Amount	Line total
25/04/2017	482	TCBC Pension Fund	Employees/Employers Contribution (March)	Benefits	444.61									444.61
27/04/2017	482	One Voice Wales	Clerk Recruitment			Professional fee						Other	449.28	449.28
28/04/2017	482	Garry White & Co	Quarterly Payroll						78.00					78.00
05/05/2017	482	Bills Trophies	Request for Am Dram Society					Other			173.30			173.30
27/04/2017	482	HMRC	Printing Costs March 2017									Photocopying	110.90	110.90
28/04/2017	482	HMRC	Tax and NI (March 2017)	Tax	1,159.88									1,159.88
02/05/2017	482	Wales Audit Office	Payment for 2014/15 Accounts			Professional fee	8,466.41							8,466.41
02/05/2017	482	Bleisneau Gwent County Borough Council	Rental for Gallings Allotments									Lease/hire	10.00	10.00
03/05/2017	482	R.Gwynn	Frames for Caricatures					Other			19.39			19.39
03/05/2017	482	S Edwards	Salary April 2017	Salary	981.44									981.44
03/05/2017	482	R.Gwynn	Salary April 2017	Salary	1,735.12									1,735.12
04/05/2017	482	TCBC Pension Fund	Employees/Employers Contributions (April)	Benefits	571.75									571.75
08/05/2017	483	TCBC Pension Fund	Electricity for Storage Unit											179.03
08/05/2017	483	BSSE	Electricity for Christmas Lights 2016							Electricity	179.03			179.03
10/05/2018	483	GF Corp	June - Aug Printer Rental							Electricity	944.12			944.12
08/05/2017	483	AR Digital	Printing costs April 2017									Other	350.89	350.89
15/05/2017	483	HMRC	Tax and NI (April 2017)	Tax	1,091.97							Photocopying	24.72	24.72
10/05/2017	483	Aberllyr Cricket Club	Council Grant								200.00			200.00
08/05/2017	483	Aberllyr Rock & blues	Council Grant								200.00			200.00
17/05/2017	483	Zion Miners Chapel	Council Grant								100.00			100.00
10/05/2017	483	Viking Payments	Stationery									Stationery	259.52	259.52
28/04/2017	482	Cancelled	Cancelled											
28/04/2017	484	Net West Bank	Bank Charges			Banking charges	17.86							17.86
14/05/2017	484	Media Wales	Code of Conduct Advert									Other	88.79	88.79
02/06/2017	483	S Edwards	Salary May 2017	Salary	933.18									933.18
05/05/2017	483	R.Gwynn	Salary May 2017	Salary	1,735.12									1,735.12
13/05/2017	484	Andrew Sheehy	Green Fingers - War Memorial Maintenance											80.00
07/05/2017	484	National Pen Prom Products	Promotional Pens for Male Voice Choir					Other			80.00			80.00
07/05/2017	484	BT	Phone Costs								57.54			57.54
07/05/2017	484	BT	Broadband Costs									Phone bill	93.43	93.43
08/05/2017	484	TCBC Pension Fund	Employees/Employers Contributions (May)	Benefits	571.75							Internet	153.21	153.21
29/05/2017	484	HMRC	Tax and NI (May 2017)	Tax	1073.08									571.75
31/05/2017	483	Net West Bank	Bank Charges			Banking charges	12.60							1,073.08
27/05/2017	484	R.Gwynn	Postage									Postage	10.80	12.60
27/05/2017	484	Andrew Sheehy	Green Fingers - War Memorial Maintenance											10.80
10/07/2017	485	AR Digital	Printing Costs May 2017									Photocopying	240.00	240.00
23/06/2017	484	Wales Audit Office	Payment for 2014/15 Accounts			Professional fee	6,448.42							6,448.42
27/06/2017	484	S Edwards	Salary June 2017	Salary	932.98									46.22
27/06/2017	484	R.Gwynn	Salary June 2017	Salary	1,735.12									832.98
29/06/2017	484	Flindieu Tyerl	Donation towards Aberllyr											932.98
28/06/2017	484	TCBC Pension Fund	Employees/Employers Contributions (June)	Benefits	571.75									1,735.12
28/06/2017	484	HMRC	Tax and NI (June 2017)	Tax	1,073.28									1,073.28
03/06/2017	485	Aberllyr & District Museum	Council Grant											500.00
23/06/2017	486	Aberllyr Town Band	Council Grant											500.00
23/06/2017	486	Aberllyr Town Band	Council Grant											200.00
19/07/2017	485	AR Digital	Printing Costs June 2017											50.00
18/07/2017	485	Lle Llesure Trust	Net Hire 6/3/17											50.00
18/07/2017	485	Andrew Sheehy	Green Fingers - War Memorial Maintenance											214.50
21/07/2017	485	Zurich Municipal	Council Insurance for year			Insurance	627.72							214.50
14/07/2017	485	Garry White & Co	Quarterly Payroll			Professional fee	78.00							110.00
03/06/2017	485	Aberllyr & District Museum	R Phillips Ward Grant											627.72
30/06/2017	484	Net West Bank	Bank Charges											78.00
02/06/2017	485	S Edwards	Name tags of Chairs Photo											100.00
02/06/2017	485	S Edwards	Salary July 2017	Salary	933.18							Other		16.10
02/06/2017	485	R.Gwynn	Salary July 2017	Salary	1,735.12									8.00
31/07/2017	485	Net West Bank	Bank Charges			Banking charges	11.55							933.18
07/08/2017	486	Trouble Shooters	Council Grant											1,735.12
07/08/2017	486	Trouble Shooters	S Bard Ward Donation											11.55
07/08/2017	486	Trouble Shooters	J Hot Ward Grant											200.00
07/08/2017	486	HMRC	Tax and NI (July 2017)	Tax	1,073.08									200.00
08/08/2017	486	One Voice Wales	New Member Training											50.00
07/08/2017	486	GF Corp	Sop - Nov Printer Rental											1,073.08
07/08/2017	486	Euroline	Projector Screen									Other		440.00
08/08/2017	486	TCBC Pension Fund	Employees/Employers Contributions (July 2017)	Benefits	571.75							Other		302.89
08/08/2017	486	TCBC Pension Fund	Employees/Employers Contributions (July 2017)	Benefits	571.75							Other		85.18
08/08/2017	486	TCBC Pension Fund	Employees/Employers Contributions (July 2017)	Benefits	571.75									571.75

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Annex 6

For Year 2017/18	Bank Reconciliation	
Current Account		
Bank Balance at 31/3/18		£10,617.43
Less OS Cheques 2017/18		
7146	Abertillery Comp School	£100.00
7232	One Voice Wales	£2,387.00
7235	St Iliyds School	£75.00
7236	Sofrydd School	£75.00
7237	Sofrydd School	£75.00
7238	St Iliyds School	£75.00
7239	AYDMS	£100.00
7240	Hospice of the Valleys	£100.00
7241	Zion Miners Chapel	£100.00
7242	Viking Payments	£135.18
7243	AR Digital	£84.52
7244	Communicate Better	£271.46
7245	Clr P Adamson	£87.50
7246	TCBC Pension Fund	£571.75
7247	HMRG	£1,073.08
7248	R Gwinell	£7.37
7249	Garry White & Co	£78.00
7250	St Iliyds School	£75.00
7251	Sofrydd School	£75.00
7252	Abertillery Bluebirds U10's	£100.00
7253	Abertillery Bluebirds RFC	£100.00
Total OS Cheques		£5,745.86
Adjusted Bank Balance		£4,871.57

Business Reserve Account:

Bank Balance at 31/3/18		£37,963.47
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Chairmans Appeal Account

Bank Balance at 31/3/17		£911.25
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Old Gratuity Account

Bank Balance at 31/3/17		£4.82
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£43,751.11

No Reconciliation as no outstanding transactions on this account

No Account Activity in 2017/18

No Account Activity in 2017/18

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Abertillery and Llanhilleth Community Council (ALCC) – Accounts Variance Statement

Significant variances between the 2016/17 and 2017/18 Annual Return are explained in the table below.

	31 March 2017	31 March 2018	Variance	Why the variance?
3. Total other receipts	£1,232	£40,542	+£39,310	The 2018 figure includes £35,000 received from the solar farm company, for ALCC to distribute for local community benefit, as well as a VAT reclaim
4. Staff costs	£29,602	£53,488	+£23,886	For most of 2016, there was one member of part time staff, who spent some time off work without pay. No pension contributions were paid for that member of staff. Late in 2016, the Council recruited two part time staff and enrolled in a pension scheme, as required by law. Full year costs for these two staff and pension contributions were paid in 2017/18
6. Total other payments	£58,153	£108,211	+£50,058	The 2017/18 figure includes £35,000 solar farm grants paid out by the Council and increased spending on the War Memorial ramp and WAO fees, as agreed by the Council
7. Balances carried forward	£65,552	£43,550	-£22,002	Increased spending in 2017/18 resulted in decreased balances at year end to carry forward into 2018/19
9. Total cash and investments	£65,552	£43,550	-£22,002	As above. The Council has no non-cash investments
11. Balances carried forward	£65,552	£43,550	-£22,002	As per 7 above

Richard Gwinnell
Clerk and Responsible Financial Officer
7 May 2019

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