Community and Town Councils in Wales Annual Return for the Year Ended 31 March 2023

Accounting statements 2022-23 for:

Name of body: ST ARVANS COMMUNITY COUNCIL

	15.55	Year ending		Notes and guidance for compilers				
		31 March 2022 (£)	31 March 2023 (£)	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 fo the relevant year.				
Statement	of incon	ne and expendit	ure/receipts ar	nd payments				
Balances brought for		11990	25799	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. (+) Incom from loca taxation/le	i	26740	27303	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.				
3. (+) Total of receipts	other	2115	9072	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.				
4. (-) Staff c	osts	2679 RESTATED	4647	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, taxable allowances, PAYE and NI (employees and employers), pension contributions and termination costs. Exclude reimbursement of out-of-pocket expenses.				
5. (-) Loan interest/corepaymer		0	0	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).				
6. (-) Total of payments	- Control of the Cont	12367 RESTATED	42169	Total expenditure or payments as recorded in the cashbook minus staff costs (line 4) and loan interest/capital repayments (line 5).				
7. (=) Baland carried fo	1	25799	15358	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).				
Statement	of balan	ces						
8. (+) Debto	rs	0	0	Income and expenditure accounts only: Enter the value of debts owed to the body at the year-end.				
9. (+) Total cash and investmen	nts	25799	15358	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. (-) Credito	ors	0	0	Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.				
11. (=) Balan carried fo		25799	15358	Total balances should equal line 7 above: Enter the total of (8+9-10).				
12. Total fixed assets an term asset	d long-	41537 RESTATED	57239	The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.				
13. Total born	rowing	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).				

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 2023, that:

100			Agreed?		'YES' means that the	PG Ref
		Ye	s	No*	Council/Board/Committee:	
1.	 We have put in place arrangements for: effective financial management during the year; and the preparation and approval of the accounting statements. 	6		C	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. 			C	Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.	6, 7
3.	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.			C	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.	6		C	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.			C	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.			C	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.	6		C	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.	6		C	Considered and taken appropriate action to address issues/weaknesses brought to its attention by both the internal and external auditors.	6, 8, 23
	Trust funds – The body acts as sole trustee for and is responsible for managing trust fund(s)/assets. We exclude transactions related to these trusts from the Accounting Statement. In our capacity as trustee, we have discharged our responsibility in relation to the accountability for the fund(s) including financial reporting and, if required, independent examination or audit.	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.

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 2022-23 was £8.82 per elector.

In 2022-23, the Council made payments totalling £0 under section 137. These payments are included within 'Other payments' in the Accounting Statement.

2. Accounting statement
Notes From the Annual Audit 2021-22: The Council's
annual return has two misstatements that will require
restating in the next annual return. They are as follows:
"Staff costs are understated by floo due to income tax
paud to Himac has incorrectly been included in total
are overstated by floo.
"Fixed assets are not consistent with the Councils
Rixed assets are not consistent with the Councils
Rixed assets are not appear to be understated by floo.

Council approval and certification

The Council is responsible for the preparation of the accounting statements and the annual governance statement in accordance with the requirements of the Public Audit (Wales) Act 2004 (the Act) and the Accounts and Audit (Wales) Regulations 2014.

Certification by the RFO I certify that the accounting statements contained in this Annual Return present fairly the financial position of the Council, and its income and expenditure, or properly present receipts and	Approval by the Council I confirm that these accounting statements and Annual Governance Statement were approved by the Council under minute reference: Minute ref: 2306_07(h)				
payments, as the case may be, for the year ended 31 March 2023.					
RFO signature:	Chair of meeting signature:				
Name: Lucy Allen	Name: Rita Edwards				
Date: 13th June 2023	Date: 13th Jone 2023				

^{*} 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.

Annual internal audit report to:

Name of body:

ST ARVANS COMMUNITY COUNCIL

The Council's internal audit, acting independently and on the basis of an assessment of risk, has included carrying out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ending 31 March 2023.

The internal audit has been carried out in accordance with the Council's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and the internal audit conclusions on whether, in all significant respects, the following control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the Council.

Value of the last		Wales .	Aç	greed?		Outline of work undertaken as part	
		Yes	No*	N/A	Not covered*	of the internal audit (NB not require if detailed internal audit report presented to body)	
1.	Appropriate books of account have been properly kept throughout the year.	•	C	C	C	Appropriate books of account have been kept and were presented for audit	
2.	Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	(•	С	C	C	All documentation was provided for inspection and the paperwork was gone through in detail.	
3.	The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	•	C	C	C	All minutes for the year were read and from these it was seen that the council discussed the implications of all their decisions.	
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.	•	C	C	c	Documentation provided to back up the regular review of progress against the budget.	
5.	Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	(6)	C	c	c	Reviewed all relevant documentation to validate income received during the year	
6.	Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	C	C	(6	C	Insert text	
7.	Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.	(6	C	C	C	All relevant documentation inspected together with review of minutes	
8.	Asset and investment registers were complete, accurate, and properly maintained.	•	C	C	C	Up to date asset register provided and all additions confirmed with relevant paperwork	

Barrier H.			A	greed?	1911-127-27	Outline of work undertaken as part of
		Yes	No*	N/A	Not covered**	the internal audit (NB not required if detailed internal audit report presented to body)
	odic and year-end bank account onciliations were properly carried	6	C	C	C	Monthly bank reconciliations provided for audit and entries validated.
durir the of (rece expe cash adeo reco debt	ounting statements prepared ing the year were prepared on correct accounting basis eipts and payments/income and enditure), agreed with the hbook, were supported by an quate audit trail from underlying ords, and where appropriate, tors and creditors were properly orded.	•	C	C	C	All relevant documentation seen to confirm that the accounting statements had been prepared on the correct basis.
trust	st funds (including charitable ts). The Council has met its consibilities as a trustee.	C	C	(6)	C	Insert text

For any risk areas identified by the Council (list any other risk areas below or on separate sheets if needed) adequate controls existed:

		A	greed?	Outline of work undertaken as part of	
	Yes	No*	N/A	Not covered**	the internal audit (NB not required if detailed internal audit report presented to body)
12. Insert risk area	C	C	c	C	Insert text
13. Insert risk area	C	C	C	c	Insert text
14. Insert risk area	C	C	C	C	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).

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 (including preparation of the accounts) or as a member of the body during the financial years 2021-22 and 2022-23. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit: MICHAEL TAYLOR FCA

Signature of person who carried out the internal audit:



^{**} 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.