

**NOTICE OF CONCLUSION OF AUDIT  
AND RIGHT TO INSPECT THE ANNUAL RETURN  
FOR THE YEARS ENDED  
31 MARCH 2022**

Public Audit (Wales) Act 2004 Section 29

Accounts and Audit (Wales) Regulations 2014

- |   |   |
|---|---|
| (a) Insert name, position and address of person to whom local government electors should apply to inspect the annual return | 1. The audit of accounts for the Ysceifiog Community Council for the years ended 31 March 2022, have been concluded.  |
| (b) Insert the times between which a local government elector may apply to inspect the annual return                        | 2. The annual return is available for inspection by any local government elector for the area of the Ysceifiog Community Council on application to:<br><br>Alan Roberts Clerk to Ysceifiog Community Council<br>Crecas Cottage, Carmel Hill, Pantasaph, Holywell, Ch8 8NZ<br>clerk@ysceifiog.org.uk<br><hr/><br>between 9.00 am and 1.00 pm on Mondays to Fridays<br>3 <sup>rd</sup> January 2023 – 20 <sup>th</sup> January 2023<br><br>(excluding public holidays), when any local government elector may make copies of the annual return. |
| (c) Insert a reasonable sum for copying costs   | 3. Copies will be provided to any local government elector on payment of (c)<br><br>£1.00 for each copy of the annual return.   |
| (d) Insert name and position of person placing the notice   | Alan Roberts Clerk to Ysceifiog Community Council   |
| (e) Insert date of placing of the notice  | 1 <sup>st</sup> January 2023  |

# Community and Town Councils in Wales Annual Return for the Year Ended 31 March 2022

Nº1

## Accounting statements 2021-22 for:

Name of body: **YSCEIFIQG COMMUNITY COUNCIL**

|  | Year ending             |                         | Notes and guidance for compilers   |
|--|-------------------------|-------------------------|--|
|  | 31 March<br>2021<br>(£) | 31 March<br>2022<br>(£) |  |
|  |                         |                         | Please round all figures to nearest £.<br>Do not leave any boxes blank and report £0 or nil balances.<br>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             | 27,111 | 27,053 | 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  | 27,621 | 27,621 | Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.   |
| 3. (+) Total other receipts             | 2,647  | 1,902  | Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.  |
| 4. (-) Staff costs                      | 10,273 | 11,360 | 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             | 20,053 | 14,120 | 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         | 27,053 | 31,096 | Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).  |

### Statement of balances

|   |   |                                  |  |                       |                                  |    |     |                       |                       |                                  |                       |                       |                                  |  |  |
|---|---|----------------------------------|--|-----------------------|----------------------------------|----|-----|-----------------------|-----------------------|----------------------------------|-----------------------|-----------------------|----------------------------------|--|--|
| 8. (+) Debtors                              | Nil   | Nil                              | Income and expenditure accounts only: Enter the value of debts owed to the body at the year-end.   |                       |                                  |    |     |                       |                       |                                  |                       |                       |                                  |  |  |
| 9. (+) Total cash and investments           | 27,053  | 31,096                           | 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                           | Nil   | Nil                              | Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.   |                       |                                  |    |     |                       |                       |                                  |                       |                       |                                  |  |  |
| 11. (=) Balances carried forward            | 27,053  | 31,096                           | Total balances should equal line 7 above: Enter the total of (8+9-10).   |                       |                                  |    |     |                       |                       |                                  |                       |                       |                                  |  |  |
| 12. Total fixed assets and long-term assets | 101,654   | 103,854                          | 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             | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="padding: 2px;">Yes</td> <td style="padding: 2px;">No</td> <td style="padding: 2px;">N/A</td> <td style="padding: 2px;">Yes</td> <td style="padding: 2px;">No</td> <td style="padding: 2px;">N/A</td> </tr> <tr> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input checked="" type="radio"/></td> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input checked="" type="radio"/></td> </tr> </table> | Yes                              | No   | N/A                   | Yes                              | No | N/A | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |  | The body acts as sole trustee for and is responsible for managing (a) trust fund(s)/assets (readers should note that the figures above do not include any trust transactions). |
| Yes   | No  | N/A                              | Yes  | No                    | N/A                              |    |     |                       |                       |                                  |                       |                       |                                  |  |  |
| <input type="radio"/>                       | <input type="radio"/>   | <input checked="" type="radio"/> | <input type="radio"/>  | <input type="radio"/> | <input checked="" type="radio"/> |    |     |                       |                       |                                  |                       |                       |                                  |  |  |

## Annual Governance Statement

We acknowledge as the members of the Council/Board/Committee, our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2022, that:

|  | Agreed?                          |                       | 'YES' means that the Council/Board/Committee:   | PG Ref  |      |
|--|----------------------------------|-----------------------|---|---|------|
|  | Yes                              | No*                   |   |   |      |
| 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>  | <input checked="" type="radio"/> | <input type="radio"/> | Properly sets its budget and manages its money and prepares and approves its accounting statements as prescribed by law.                                      | 6, 12   |      |
| 2. We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.  | <input checked="" type="radio"/> | <input type="radio"/> | Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.   | 6, 7  |      |
| 3. We have taken all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice that could have a significant financial effect on the ability of the Council/Board/ Committee to conduct its business or on its finances. | <input checked="" type="radio"/> | <input type="radio"/> | Has only done things that it has the legal power to do and has conformed to codes of practice and standards in the way it has done so.                        | 6   |      |
| 4. We have provided proper opportunity for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014.  | <input checked="" type="radio"/> | <input type="radio"/> | Has given all persons interested the opportunity to inspect the body's accounts as set out in the notice of audit.  | 6, 23   |      |
| 5. We have carried out an assessment of the risks facing the Council/Board/Committee and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.  | <input checked="" type="radio"/> | <input type="radio"/> | Considered the financial and other risks it faces in the operation of the body and has dealt with them properly.  | 6, 9  |      |
| 6. We have maintained an adequate and effective system of internal audit of the accounting records and control systems throughout the year and have received a report from the internal auditor.   | <input checked="" type="radio"/> | <input type="radio"/> | Arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether these meet the needs of the body. | 6, 8  |      |
| 7. We have considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the Council/Board/Committee and, where appropriate, have included them on the accounting statements.                                 | <input checked="" type="radio"/> | <input type="radio"/> | Disclosed everything it should have about its business during the year including events taking place after the year-end if relevant.                          | 6   |      |
| 8. We have taken appropriate action on all matters raised in previous reports from internal and external audit.  | <input checked="" type="radio"/> | <input type="radio"/> | Considered and taken appropriate action to address issues/weaknesses brought to its attention by both the internal and external auditors.                     | 6, 8, 23  |      |
| 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>  | <input type="radio"/>            | <input type="radio"/> | <input checked="" type="radio"/>  | Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts. | 3, 6 |

\* Please provide explanations to the external auditor on a separate sheet for each 'no' response given; and describe what action is being taken to address the weaknesses identified.

## Additional disclosure notes\*

The following information is provided to assist the reader to understand the accounting statement and/or the Annual Governance Statement

### 1. Expenditure under S137 Local Government Act 1972 and S2 Local Government Act 2000

Section 137(1) of the 1972 Act permits the Council to spend on activities for which it has no other specific powers if the Council considers that the expenditure is in the interests of, and will bring direct benefit to, the area or any part of it, or all or some of its inhabitants, providing that the benefit is commensurate with the expenditure. Section 137(3) also permits the Council to incur expenditure for certain charitable and other purposes. The maximum expenditure that can be incurred under both section 137(1) and (3) for the financial year 2021-22 was £8.41 per elector.

In 2021-22, the Council made payments totalling £ 775.00 under section 137. These payments are included within 'Other payments' in the Accounting Statement.

2.

3.

\* Include here any additional disclosures the Council considers necessary to aid the reader's understanding of the accounting statements and/or the annual governance statement.

## Council/Board/Committee approval and certification

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

### Certification by the RFO

I certify that the accounting statements contained in this Annual Return present fairly the financial position of the Council/Board/Committee, and its income and expenditure, or properly present receipts and payments, as the case may be, for the year ended 31 March 2022.

RFO signature:

Name:

Date:



Alan Roberts

20th June 2022

### Approval by the Council/Board/Committee

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

Minute ref: 20/22

Chair of meeting signature: Nesta M. Davies

Name: NESTA MYFANWY DAVIES.

Date: 20th June 2022

# Auditor General for Wales' Audit Certificate and report

I report in respect of my audit of the accounts under section 13 of the Act, whether any matters that come to my attention give cause for concern that relevant legislation and regulatory requirements have not been met. My audit has been conducted in accordance with guidance issued by the Auditor General for Wales.

I certify that I have completed the audit of the Annual Return for the year ended 31 March 2022 of:

Ysceifiog Community Council

## Auditor General's report

### Audit opinion – Unqualified

Except for the matters reported below in my Basis for Qualification\* On the basis of my review, in my opinion no matters have come to my attention giving cause for concern that in any material respect, the information reported in this Annual Return:

- has not been prepared in accordance with proper practices;
- that relevant legislation and regulatory requirements have not been met;
- is not consistent with the Council's governance arrangements; and
- that the Council does not have proper arrangements in place to secure economy, efficiency and effectiveness in its use of resources.

### Other matters arising and recommendations

I draw the Council's attention to the following matters and recommendations which do not affect my audit opinion but should be addressed by the body.

#### Publication of information on the Council's website

Section 55 of the Local Government (Democracy) (Wales) Act 2013 requires the Council to publish certain information on its website. This information includes the audited accounts. The Accounts and Audit (Wales) Regulations 2014 further require the Council to:

- Publish its accounting statement along with and report issued by the Auditor General (regulation 15); and
- Ensure that the accounting statement is accompanied by a statement on internal control (the Annual Governance Statement) (regulation 5).

During my audit, I noted that while the Council publishes the annual accounting statement from its annual returns, it does not publish the Annual Governance Statement or the Auditor General for Wales' audit opinion.

We recommend that the Council's website is updated to include all parts of the Council's annual returns.

There are no further matters or recommendations that I wish to draw to the Council's attention.



**Deryck Evans, Audit Manager, Audit Wales**  
**For and on behalf of the Auditor General for Wales**

**Date: 19/12/2022**

\* Delete as appropriate.