

Community and Town Councils in Wales Annual Return for the Year Ended 31 March 2021

LANGUAGE PREFERENCE

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

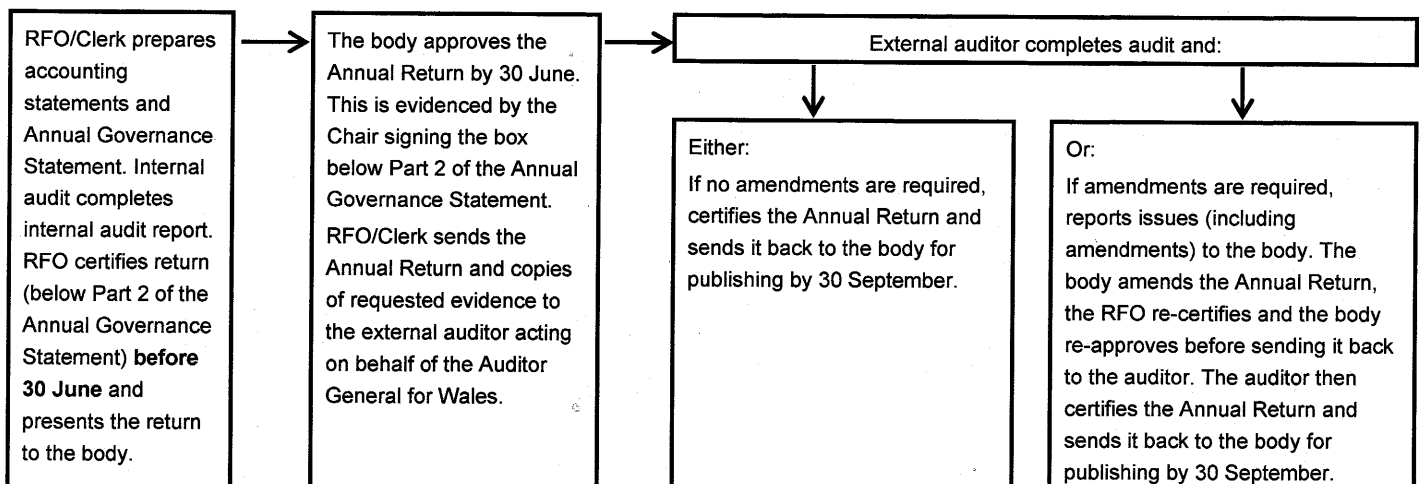
	Yes	No		Yes	No		Yes	No
ENGLISH	<input checked="" type="radio"/>	<input type="radio"/>	WELSH	<input type="radio"/>	<input type="radio"/>	BILINGUALLY	<input type="radio"/>	<input type="radio"/>

THE ACCOUNTS AND AUDIT PROCESS

Section 12 of the Public Audit (Wales) Act 2004 requires community and town councils (and their joint committees) in Wales to make up their accounts each year to 31 March and to have those accounts audited by the Auditor General for Wales. Regulation 14 of the Accounts and Audit (Wales) Regulations 2014 states that smaller local government bodies i.e. those with annual income and expenditure below £2.5 million must prepare their accounts in accordance with proper practices.

For community and town councils and their joint committees, proper practices are set out in the One Voice Wales/Society of Local Council Clerks publication **Governance and accountability for local councils in Wales – A Practitioners’ Guide** (the Practitioners’ Guide). The Practitioners’ Guide requires that they prepare their accounts in the form of an Annual Return. This Annual Return meets the requirements of the Practitioners’ Guide.

The accounts and audit arrangements follow the process as set out below.



Please read the guidance on completing this Annual Return and complete all sections highlighted pink.

APPROVING THE ANNUAL RETURN

The council must approve the Annual Return BEFORE the accounts and supporting documents are made available for public inspection under section 30 of the Public Audit (Wales) Act 2004.

The Auditor General for Wales’ Audit Certificate and report is to be completed by the auditor acting on behalf of the Auditor General. It MUST NOT be completed by the Clerk/RFO, the Chair or the internal auditor.

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

No 1 Bank Account

A	B	C	D	E	F	G	H	I	J	K	L
Date	Receipt	Income	Description	Payment	Description	Net	VAT	Amount	Balance/Account	Reconciled	Auth'd
	£	£				£	£	£	£	✓	whom
1	Balance b/f from 01.04.20 -		£ 29,408.35		Bank balance Reconciliation	£ 49.26		£ 49.26	£ 29,408.35	✓	cc/jd
2	Plus total receipts		£ 21,843.50			£ 47.47	£ 9.49	£ 56.96	£ 29,359.09	✓	cc/jd
3	Less U/P payments					£ -	£ -	£ -	£ 29,302.13	✓	cc/jd
4	Less total payments		£ 32,125.42			£ 162.00	£ -	£ 162.00	£ 35,811.13	✓	cc/jd
5	Balance c/f		£ 19,126.43			£ 9.73	£ 0.45	£ 10.18	£ 35,638.95	✓	cc/jd
6						£ 50.37	£ 4.66	£ 55.03	£ 35,583.92	✓	cc/jd
7						£ 105.60	£ -	£ 105.60	£ 35,478.32	✓	cc/jd
8						£ 422.80	£ -	£ 422.80	£ 35,055.52	✓	cc/jd
9						£ 73.20	£ -	£ 73.20	£ 34,982.32	✓	cc/jd
10						£ 292.56	£ -	£ 292.56	£ 34,689.76	✓	cc/jd
11	14/04/2020								£ 35,689.76	✓	
12	23/04/2020	Powys CC	£ 6,509.00						£ 36,541.31	✓	
13	30/04/2020								£ 36,250.31	✓	
14	01/05/2020								£ 36,239.31	✓	
15									£ 36,085.43	✓	
16									£ 36,195.43	✓	
17									£ 34,297.74	✓	
18	26/05/2020								£ 33,902.74	✓	
19	01/06/2020	Builth Friends	£ 1,000.00						£ 33,887.74	✓	
20	09/06/2020	McClayton	£ 10.00						£ 33,837.94	✓	
21	22/06/2020	HMRC VTR	£ 851.55						£ 33,769.55	✓	
22	26/06/2020								£ 33,738.09	✓	
23									£ 33,720.34	✓	
24									£ 33,364.37	✓	
25									£ 33,301.23	✓	
26	29/06/2020	Treflys CC	£ 100.00						£ 33,342.29	✓	
27	30/06/2020								£ 33,308.63	✓	
28	16/07/2020								£ 33,224.67	✓	
29									£ 33,733.67	✓	
30									£ 39,933.67	✓	
31									£ 39,591.67	✓	ch/tpa
32									£ 39,473.68	✓	
33									£ 39,415.28	✓	
34									£ 39,397.32	✓	
35									£ 39,384.16	✓	
36									£ 39,312.16	✓	
37	16/07/2020								£ 39,255.21	✓	
38	16/07/2020								£ 39,255.21	✓	
39	24/07/2020								£ 39,028	✓	
40	20/08/2020								£ 39,028	✓	
41	24/08/2020								£ 38,767.53	✓	
42	28/08/2020								£ 38,637.53	✓	
43	02/08/2020	PAVO	£ 200.00						£ 38,544.09	✓	
44	07.10.2020								£ 38,536.25	✓	
45									£ 38,515.87	✓	
46									£ 38,505.87	✓	
47									£ 38,505.87	✓	
48									£ 38,505.87	✓	
49	07.10.2020								£ 38,505.87	✓	
50									£ 38,505.87	✓	
51	07.10.2020								£ 38,505.87	✓	
52									£ 38,505.87	✓	
53									£ 38,505.87	✓	
54									£ 38,505.87	✓	
55									£ 38,505.87	✓	

Date: 26th February 2021

£ 21,396.36

£ 21,396.36

£ 21,396.36

A	B	C	D	E	F	G	H	I	J	K	L
56	07.10.2020			chq 201372	L Pace Avery (pt chq) SEE Xmas Lights	£ 22.83	£ 4.57	£ 27.40	£ 38,478.47	✓	ch/jd
57					L Pace Avery (pt chq) Gift for Intim Clerk	£ 15.20	£ 3.80	£ 19.00	£ 38,459.47	✓	
58	07.10.2020			chq 201373	C Hood Sept Salary	£ 390.28		£ 390.28	£ 38,069.19	✓	ipa/jd
59					C Hood (pt chq) HMRC	£ 97.40		£ 97.40	£ 37,971.79	✓	
60	07.10.2020			chq 201374	C Dodds Maintenance (July Aug Sept)	£ 272.25		£ 272.25	£ 37,699.54	✓	ch/ipa
61	07.10.2020			chq 201379	Keep It Clean (Oct Clean Pavilion)	£ 21.00		£ 21.00	£ 37,678.54	✓	ch/ipa
62	07.10.2020			chq 201376	Ratcliffes (2 x invoices) 110273/10485	£ 50.33	£ 10.06	£ 60.39	£ 37,618.15	✓	ch/ipa
63	09.10.2020							£ 37,668.15		✓	
64					cash Premier CC	£ 58.89			£ 37,727.04	✓	
65	13.10.2020			chq 201377	Welsh Water (07/08/2020) Pavilion	£ 50.70		£ 50.70	£ 37,676.34	✓	ch/ipa
66	25.10.2020			chq 201378	Grapevine Co-Option Notice	£ 12.00		£ 12.00	£ 37,664.34	✓	ch/ipa
67	31.10.2020			chq 201382	C Hood Oct Salary	£ 447.28		£ 447.28	£ 37,217.06	✓	ipa/jd
68	31.10.2020			chq 201383	HMRC	£ 40.40		£ 40.40	£ 37,176.66	✓	ipa/jd
69	02.11.2020			chq 201384	British Legion for Llanwrtyd Wells Wreath	£ 50.00		£ 50.00	£ 37,126.66	✓	ch/ipa
70	02.11.2020			chq 201385	Victoria Hall Committee for LWTC Use of	£ 400.00		£ 400.00	£ 36,726.66	✓	ipa/ch
71	16.11.2020			DD SWALEC	SWALEC DD PAVILLION (REF:224020641)	£ 85.27	£ 17.06	£ 102.33	£ 36,624.33	✓	
72				DD SWALEC	SWALEC DD Toilets (ref 562378201)	£ 110.06	£ 22.01	£ 132.07	£ 36,492.26	✓	
73	19.11.2020			chq 201386	GM Joyce-Dolwen Fields New Road	£ 12,500.00	£ 2,500.00	£ 15,000.00	£ 21,492.26	✓	ipa/ch
74	23.11.2020			chq 201387	A.Croker Grass Cutting in Llanwrtyd Wells2020	£ 2,319.00		£ 2,319.00	£ 19,173.26	✓	ch/jd
75	30.11.2020			chq 201388	C Hood Nov Salary	£ 332.88		£ 332.88	£ 18,840.38	✓	ipa/jd
76	30.11.2020			chq 201389	HMRC	£ 154.80		£ 154.80	£ 18,685.58	✓	ipa/jd
77	30.11.2020			chq 201390	PCC for Xmas lights Licence	£ 108.00		£ 108.00	£ 18,577.58	✓	ch/ipa
78	30.11.2020			chq 201391	C.Hood for Welsh water Dolwen Fields	£ 19.23		£ 19.23	£ 18,558.35	✓	ch/ipa
79	04.12.2020							£ 18,573.35		✓	
80	24.12.2020			chq 201392	War Memorial Institute (2020)	£ 400.00		£ 400.00	£ 18,173.35	✓	ch/jd
81	24.12.2020			chq 201393	Ratcliffes	£ 5.18	£ 1.04	£ 6.22	£ 18,167.13	✓	ch/jd
82	31.12.2020			cheq 201394	C Hood Dec Salary (plus Tax rebate)	£ 877.68		£ 877.68	£ 17,289.45	✓	ipa/jd
83	31.12.2020							£ 23,798.45		✓	
84	25.01.2021			chq 201395	ILCA Course C. Hood	£ 120.00	£ 24.00	£ 144.00	£ 23,654.45	✓	ipa/ch
85	25.01.2021			chq 201396	SLCC Course for London Bridge, C. Hood	£ 35.00	£ 7.00	£ 42.00	£ 23,612.45	✓	ipa/ch
86	25.01.2021			chq 201397	C. Dodds, Maintenance Oct/Nov/Dec	£ 126.00		£ 126.00	£ 23,486.45	✓	ipa/ch
87	25.01.2021			chq 201398	C.Hood- Stamps/Xmas Cards/Tesco mobile top-	£ 21.48	£ 4.30	£ 25.78	£ 23,460.67	✓	ipa/jd
88	25.01.2021			chq 201399	Postage for Toilet locks DPD	£ 17.99	£ 3.60	£ 21.59	£ 23,439.08	✓	ipa/jd
89	31.01.2021			chq 201400	C Hood Jan wages	£ 472.48		£ 472.48	£ 22,966.60	✓	ipa/jd
90	31.01.2021			chq 201401	HMRC	£ 15.20		£ 15.20	£ 22,951.40	✓	ipa/jd
91	25.02.2021			chq 201402	Dolwen Fields Development Committee	£ 200.00		£ 200.00	£ 22,751.40	✓	ch/ipa
92	25.02.2021			chq 201403	Dolwen Fields Development Committee	£ 200.00		£ 200.00	£ 22,551.40	✓	ch/ipa
93	26.02.2021			DD SWALEC	SWALEC DD PAVILLION (REF:224020641)	£ 89.35	£ 17.87	£ 107.22	£ 22,444.18	✓	
94	26.02.2021			DD SWALEC	SWALEC DD Toilets (ref 562378201)	£ 71.33	£ 14.27	£ 85.60	£ 22,358.58	✓	
95	01.03.2021			chq 201404	C.Hood Feb wages	£ 447.08		£ 447.08	£ 21,911.50	✓	jd/ipa
96	01.03.2021			chq 201405	HMRC payment	£ 40.60		£ 40.60	£ 21,870.90	✓	jd/ipa
97	01.03.2021			chq 201406	RPH Ltd Lock and Keysmiths	£ 202.00		£ 202.00	£ 21,668.90	✓	ipa/ch
98	01.03.2021			chq 201407	SLCC Membership (C. Hood)	£ 112.00		£ 112.00	£ 21,556.90	✓	ipa/ch
99	01.03.2021			chq 201408	Mobile top up x 2 (part chq)	£ 16.00	£ 4.00	£ 20.00	£ 21,536.90	✓	jd/ipa
100					Flag shop (part chq)	£ 6.32	£ 1.27	£ 7.59	£ 21,529.31	✓	
101					Condolence Book (part chq)	£ 24.12	£ 4.83	£ 28.95	£ 21,500.36	✓	
102	05.03.2021			chq 201409	S. Lilly Code of Conduct Training	£ 50.00		£ 50.00	£ 21,450.36	✓	ch/ipa
103				chq 201410	Cancelled/spoil				£ 21,450.36	✓	
104	18.03.2021			chq 201411	A. Sole Maintenance of Dolwen Field	£ 66.00		£ 66.00	£ 21,384.36	✓	ch/ipa
105	24.03.2021			chq 201412	DG.Jones-Fence posts for Dolwen Fields	£ 31.20	£ 6.24	£ 37.44	£ 21,346.92	✓	ch/ipa
106	24.03.2021			chq 201413	Welsh Water (Yearly bill for Toilets)	£ 351.40		£ 351.40	£ 20,995.52	✓	ch/ipa
107	24.03.2021			chq 201414	One Voice Wales Membership	£ 149.00		£ 149.00	£ 20,846.52	✓	ch/ipa
108	24.03.2021			chq 201415	Powys CC- Xmas lights erection and dismantle)	£ 602.50	£ 120.50	£ 723.00	£ 20,123.52	✓	ch/ipa
109	01.04.2021			chq 201416	C.Hood March salary	£ 447.08		£ 447.08	£ 19,676.44	✓	jd/ipa
110	01.04.2021			chq 201417	HMRC Payment	£ 40.60		£ 40.60	£ 19,635.84	✓	jd/ipa

A	B	C	D	E	F	G	H	I	J	K	L
111	01.04.2021			chq 201418	McAfee 2 yr protection (part cheq)	£ 32.00	£ 7.99	£ 39.99	£ 19,585.85	✓	jd/lpa
112					Mobile phone top up (part chq)	£ 8.00	£ 2.00	£ 10.00	£ 19,585.85	✓	
113					Stamps 2nd class (part chq)	£ 6.60	£ 1.32	£ 7.92	£ 19,577.93	✓	
114	01.04.2021			chq 201419	L. Pace-Avery - Laptop & Office programme	£ 376.25	£ 75.25	£ 451.50	£ 19,126.43	✓	ch/d
115	Totals	£ 21,843.50				£ 29,072.99	£ 3,112.43	£ 32,125.42	£ 19,126.43		
116											
117											
118	Accounts prepared in accordance with the Accounts and Audit (Wales) Regulations 2005 (SI No. 368 W34)										
119	made under the Public Audit (Wales) Act 2004.										
120											
121											
122	Signed.....										
123	Cheryl Hood, Clerk & RFO										
124	Signed.....										
125	Chairman										
126	<i>[Signature]</i> Date 17.5.21										
127	<i>[Signature]</i>										
128											
129											
					Outstanding payments	£ 2,269.93					
					Outstanding Credits						
					Total on Sheet	£ 19,126.43		£ 19,126.43			
					Total on Bank Statement (Mar '21)	£ 21,396.36		Difference			
									Barclays No.1 Account	21396.43	
									Barclays No.2 Account	4082.64	
									Swansea B.S.	6037.79	
									Total	31516.86	

Internal Auditor
15/5/2021

No 2 Account

A	B	C	D	E	F	G	H	I	J	K	L	M
1	Balance b/f from 01.04.20 -	£	4,082.64		Bank balance Reconciliation	£	4,885.34		Date 31st July 2020			
2	Plus total receipts	£	-									
3	Less U/P payments	£	-									
4	Less total payments	£	-									
5	Balance c/f	£	4,082.64		Balance c/f	£	4,885.34					
6					Available funds	£	4,885.34					
7												
8												
9												
10												
11	Date	Receipt	£	Description	Payment	Description	Expenditure VAT	Amount	Balance/ Account	Reconciled	Auth'd	whom
12	30/04/2020							£	4,082.64	✓		
13	31/05/2020							£	4,082.64	✓		
14	31/07/2020							£	4,082.64	✓		
15	31/08/2020							£	4,082.64	✓		
16	30/09/2020							£	4,082.64	✓		
17	31/10/2020							£	4,082.64	✓		
18	30/11/2020							£	4,082.64	✓		
19	31/12/2020							£	4,082.64	✓		
20	31/01/2021							£	4,082.64	✓		
21	28/02/2021							£	4,082.64	✓		
22	31/03/2021							£	4,082.64	✓		
23												
24												
25	Totals		£	-				£	4,082.64			
26												
27												
28	Accounts prepared in accordance with the Accounts and Audit (Wales) Regulations 2005 (SI No 368 W34)											
29	made under the Public Audit (Wales) Act 2004.											
30												
31	Signed.....											
32												
33	C Hood											
34												
35	Signed.....											
36	Chairman											
37												
38												
39												

Total on Sheet
£ 4,082.64

Total on Bank Statement
£ 4,082.64

Available on 31/03/2021
£ 4,082.64

Signed.....
Chairman
[Signature]

Date 17.5.21

Date 17.5.21

[Signature]

Intermed Auditor 15/5/2021

Building Society

A	B	C	D	E	F	G	H	I	J	K	L	M
1	Balance b/f from 01.04.20 -		£ 6,020.75		Bank balance Reconciliation		£ 6,020.75		Date: 31st July 2020			
2	Plus total receipts		£ -									
3	Less U/P payments		£ -									
4	Less total payments		£ -									
5	Balance c/f		£ 6,020.75		Balance c/f		£ 6,020.75					
6					Available funds		£ 6,020.75					
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18	31.12.2020		£ 17.04	Capitalisation								
19												
20												
21												
22												
23												
24												
25	Totals		£ 17.04									
26												
27												
28	Accounts prepared in accordance with the Accounts											
29	and Audit (Wales) Regulations 2005 (SI No 368 W34)											
30	made under the Public Audit (Wales) Act 2004.											
31												
32	Signed.....	<i>Cibed</i>	Date.....	17.05.21								
33	C.Hood, Clerk & RFO											
34												
35	Signed.....	<i>Alan Ault</i>	Date.....	17.5.21								
36	Chairman											
37												
38												
39												

Total A-uto 15/5/2021

Accounting statements 2020-21 for:

Name of body: **LLANWRTYD WELLS TOWN COUNCIL**

	Year ending		Notes and guidance for compilers													
	31 March 2020 (£)	31 March 2021 (£)														
Statement of income and expenditure/receipts and payments																
1. Balances brought forward	23782	39512	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	18500	19527	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.													
3. (+) Total other receipts	20076	2333	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.													
4. (-) Staff costs	6352	5571	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	16494	26554	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	39512	29247	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).													
Statement of balances																
8. (+) Debtors	0	0	Income and expenditure accounts only: Enter the value of debts owed to the body at the year-end.													
9. (+) Total cash and investments	39512	31517	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	2270	Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.													
11. (=) Balances carried forward	39512	29247	Total balances should equal line 7 above: Enter the total of (8+9-10).													
12. Total fixed assets and long-term assets	91227	1079694	The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.													
13. Total borrowing	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).													
14. Trust funds disclosure note	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <th style="text-align: center;">Yes</th> <th style="text-align: center;">No</th> <th style="text-align: center;">N/A</th> <th style="text-align: center;">Yes</th> <th style="text-align: center;">No</th> <th style="text-align: center;">N/A</th> </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 (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 2021, that:

	Agreed?		'YES' means that the Council/Board/Committee:	PG Ref	
	Yes	No*			
<p>1. We have put in place arrangements for:</p> <ul style="list-style-type: none"> effective financial management during the year; and the preparation and approval of the accounting statements. 	<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	
<p>2. We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.</p>	<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	
<p>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.</p>	<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	
<p>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.</p>	<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	
<p>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.</p>	<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	
<p>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.</p>	<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	
<p>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.</p>	<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	
<p>8. We have taken appropriate action on all matters raised in previous reports from internal and external audit.</p>	<input type="radio"/>	<input checked="" type="radio"/>	Considered and taken appropriate action to address issues/weaknesses brought to its attention by both the internal and external auditors.	6, 8, 23	
<p>9. Trust funds – in our capacity as trustee, we have:</p> <ul style="list-style-type: none"> discharged our responsibility in relation to the accountability for the fund(s) including financial reporting and, if required, independent examination or audit. 	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.	3, 6

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

Additional disclosure notes*

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

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

Section 137(1) of the 1972 Act permits the Council to spend on activities for which it has no other specific powers if the Council considers that the expenditure is in the interests of, and will bring direct benefit to, the area or any part of it, or all or some of its inhabitants, providing that the benefit is commensurate with the expenditure. Section 137(3) also permits the Council to incur expenditure for certain charitable and other purposes. The maximum expenditure that can be incurred under both section 137(1) and (3) for the financial year 2020-21 was £8.32 per elector.

In 2020-21, the Council made payments totalling £ _____ under section 137. These payments are included within 'Other payments' in the Accounting Statement.



2. Data is regularly back-up onto an external hard drive.

3.

* Include here any additional disclosures the Council considers necessary to aid the reader's understanding of the accounting statement 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	Approval by the Council/Board/Committee
I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Council/Board/Committee, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2021.	I confirm that these accounting statements and Annual Governance Statement were approved by the Council/Board/Committee under minute reference:
RFO signature: 	Minute ref: 4 - 21.04.2021
Name: CHERYL HOOD	Chair of meeting signature: 
Date: 21.04.2021	Name: James Gordon Davies
	Date: 21.4.2021

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 2021 of:

--

Auditor General's report

Audit opinion

[Except for the matters reported below]* 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/Committee's governance arrangements; and
- that the Council/Committee 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 body's attention to the following matters and recommendations which do not affect my audit opinion but should be addressed by the body.

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: LLANWRTYD WELLS TOWN 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 2021.

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

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
1. Appropriate books of account have been properly kept throughout the year.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text
4. The annual precept/levy/resource demand requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text
8. Asset and investment registers were complete, accurate, and properly maintained.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
9. Periodic and year-end bank account reconciliations were properly carried out.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
10. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments/income and expenditure), agreed with the cashbook, were supported by an adequate audit trail from underlying records, and where appropriate, debtors and creditors were properly recorded.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
11. Trust funds (including charitable trusts). The Council/Board/Committee has met its responsibilities as a trustee.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	Insert text

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. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
13. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
14. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text

* If the response is 'no', please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

** If the response is 'not covered', please state when the most recent internal audit work was done in this area and when it is next planned, or if coverage is not required, internal audit must explain 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 _____.] * Delete if no report prepared.

Internal audit confirmation

I/we confirm that as the Council's internal auditor, I/we have not been involved in a management or administrative role within the body (including preparation of the accounts) or as a member of the body during the financial years 2019-20 and 2020-21. I also confirm that there are no conflicts of interest surrounding my appointment.

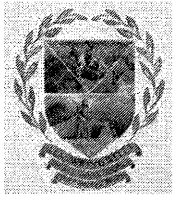
Name of person who carried out the internal audit:	RICHARD MEARS
Signature of person who carried out the internal audit:	<i>RJM</i>
Date:	15/5/2021

Guidance notes on completing the Annual Return

1. You must apply proper practices when preparing this Annual Return. Proper practices are set out in the Practitioners' Guide.
2. 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. Ask your auditor for an electronic copy of the form if required.
3. 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.
4. Make sure that your accounting statements add up, that the balance carried forward from the previous year (line 7 of 2020) equals the balance brought forward in the current year (line 1 of 2021). Explain any differences between the 2020 figures on this Annual Return and the amounts recorded in last year's Annual Return.
5. 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.
6. 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 reconciliations is available in the Practitioners' Guide.
7. **Every council must send to the external auditor, information to support the assertions made in the Annual Governance Statement even if you have not done so before.** 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.
8. Please do not send the auditor any information that you are not specifically asked for. Doing so is not helpful.
9. 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.
10. **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.
11. **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.**

Completion checklist – 'No' answers mean that you may not have met requirements		Done?	
Initial submission to the external auditor		Yes	No
Accounts	Do the papers to be sent to the external auditor include an explanation of significant variations from last year to this year?	✓	
	Does the bank reconciliation as at 31 March 2021 agree to Line 9?	✓	
Approval	Has the RFO certified the accounting statements and Annual Governance Statement (Regulation 15 (1)) no later than 30 June 2021?	✓	
	Has the body approved the accounting statements before 30 June 2021 and has Section 3 been signed and dated by the person presiding at the meeting at which approval was given?		
All sections	Have all pink boxes in the accounting statements and Annual Governance Statement 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.	✓	

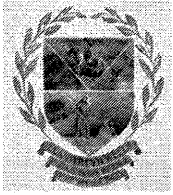
If accounts are amended after receipt of the Auditor General's report on matters arising		Yes	No
Accounts	Have the amended accounting statements been approved and Section 3 re-signed and re-dated as evidence of the Board's approval of the amendments before re-submission to the auditor?		



Llanwrtyd Wells Town Council

Explanation of Reserves

	£
End of 2020-2021	29247
Earmarked:	
Care Costs	£1500
CCTV	£10000
Disabled Access to Dolwen Fields	£3000
Refurbishment of Council Chambers	£8000
Dolwen Fields Childrens Park Refurbishment	£5000
Unearmarked	£1747
Total	29247



Llanwrtyd Wells Town Council

Identification of significant variances

Line.....	2020	2021	Variance	Variance from 2020 as %	Explanation needed? Over 15%
Line 3 (total Receipts)	20076	2333	- £17743.00	-88%	YES
Line 4 Staff Costs	6352	5571	- £781	12%	NO
Line 6 Total other payments	16494	26554	+£10060	+ 61%	YES
Line 9 Total cash and investments	39512	31517	- £7995	- 20%	YES
Line 12 Total fixed assets	91227	1079694	+988467	+ 1084	YES

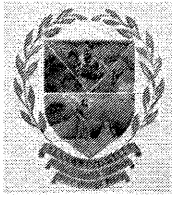


Llanwrtyd Wells Town Council

Explanation of variance

Line 3 - Income	£
Figure in 2021 Column	2333
Figure in 2020 Column	20076
Variance	-88%

	Reasons	Amount £
1	NO FUNDING APPLIED FOR THIS YEAR	£15K LAST YEAR
2	LITTLE REVENUE FROM TOILETS (£15) TOILETS CLOSED DUE TO PANDEMIC	- £600
3	GLOBAL PANDEMIC. ALL EVENTS IN THE TOWN CANCELLED FOR THIS YEAR.	-£100
4	NO CAMPING REVENUE DUE TO PANDEMIC	-£130
5	TOILET GRANT CEASED FROM POWYS CC.	- £3000
	Unexplained	£1240
	Confirm unexplained amount if less than 15% of 2020 figure	6.2% £1240

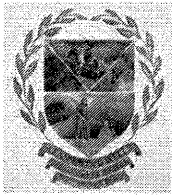


Llanwrtyd Wells Town Council

Explanation of variance

Line 6 - Expenditure	£
Figure in 2021 Column	£26554
Figure in 2020 Column	£16494
Variance	+61%

	Reasons	Amount £
1	GRANT RECEIVED IN 2020 OF £15K PAID OUT FOR ROAD WITHIN THE DOLWEN FIELDS. MAJOR WORKS GOING ON WITHIN THE AREA FOR RECREATION FOR ALL.	+£15000
2		
3		
4		
	Unexplained	-£10060
	Confirm unexplained amount if less than 15% of 2020 figure	6% £10060

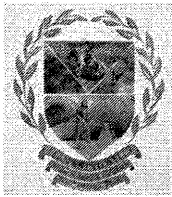


Llanwrtyd Wells Town Council

Explanation of variance

Line 9 – Sum of all accounts	£
Figure in 2021 Column	£31517
Figure in 2020 Column	£39512
Variance	- 20%

	Reasons	Amount £
1	Grant of £15000 given in 2019/20 accounts paid out for building of road within Dolwen Fields as part of the 'Dolwen Fields Recreation for all' development.	£15k
2	Grant of £3k from Powys CC for running of public toilets ceased for year 2020/21	£3k
3	Loss of Toilet Revenue	£600
4		
	Unexplained	-£10605
	Confirm unexplained amount if less than 15% of 2020 figure	-26% £10605



Llanwrtyd Wells Town Council

Explanation of variance

Line 12 – Asset Register	£
Figure in 2021 Column	1079694
Figure in 2020 Column	£91227
Variance	+1084% +£988467

	Reasons	Amount £
1	Asset register had not been reviewed adjusted for at least the last five years.	£988467
2		
3		
4		
	Unexplained	£0
	Confirm unexplained amount if less than 15% of 2020 figure	£0

COMMUNITY COUNCIL INTERNAL AUDIT TESTING
LLANWRTYD COMMUNITY COUNCIL
INTERNAL AUDIT REPORT

INTERNAL AUDITOR: RICHARD MEARS

REVIEWED: 15th May 2021

FINANCIAL YEAR ENDING: 31st MARCH 2021

INTERNAL CONTROL	SUGGESTED TESTING	FINDINGS	RECOMMENDATIONS
PROPER BOOKKEEPING	Are the accounts maintained and up to date?	Yes – the Council use an excel spreadsheet for accounting and reconciliation purposes	
	Are the accounts arithmetically correct?	The system self-balances.	
	Are the accounts regularly balanced?	The system self-balances. Accounts are reconciled each month, signed by the Clerk and Counter signed by the Chair	
A) STANDING ORDERS AND FINANCIAL REGULATIONS ADOPTED AND APPLIED; AND B) PAYMENTS CONTROLS	Has the council formally adopted standing orders and financial regulations?	No record of a review of Standing Orders and Financial Regulations detailed in Governance Activity report	Standing Orders and Financial Regulations were reviewed on 17 th March 2021

INTERNAL CONTROL	SUGGESTED TESTING	FINDINGS	RECOMMENDATIONS
	Has a Responsible financial officer been appointed with specific duties?	Cheryl Hood is the Clerk and RFO to the Council and she has a contract and a job description outlining her duties	Sight of contract and job description outlining duties
	Have items or services above the de minimus amount been competitively purchased?	N/A	
	Are payments in the cashbook supported by invoices, authorised and minuted?	Yes – all payments were supported by documentary evidence and approved by the Council before payment.	
	Has VAT on payments been identified, recorded and reclaimed?	Yes – claims were submitted to HMRC during the year.	
	Is s137 expenditure separately recorded and within statutory limits?	None	
RISK MANAGEMENT ARRANGEMENTS	Does a review of the minutes identify any unusual financial activity?	None seen.	

INTERNAL CONTROL	SUGGESTED TESTING	FINDINGS	RECOMMENDATIONS
	Do minutes record the council carrying out an annual risk assessment?	<p>A comprehensive Risk Assessment schedule was presented for the Audit covering Financial, legal Powers, Training, Assets, Staff, H&S, Counsellors etc</p> <p>There is also an entry for the Risk Assessment to be brought to the Council on 19th May 2021</p>	<p>Each Risk Assessment should contain the following information:</p> <ul style="list-style-type: none"> • Date of Assessment • Assessor • Date of review • Date of Adoption
	Is insurance cover appropriate and adequate?	Insurance policy with Zurich Insurance for the year ended 31 st May 2021.	
	Are internal financial controls documented and regularly reviewed?	<p>Yes – The Minutes of each Council meeting have been examined online and states that the Chair countersigns the monthly reconciled accounts.</p> <p>Payments are made online through the Barclays bank online accounting system, cheques and Direct debits</p>	Monthly accounts presented to the Town Council require “wet” signatures.

INTERNAL CONTROL	SUGGESTED TESTING	FINDINGS	RECOMMENDATIONS
BUDGETARY CONTROLS	Has the council prepared an annual budget in support of its precept?	At its meeting on 18 th November 2020 the Council agreed a draft budget for 2020/21 and reaffirmed on 24 th January 2021	
	Is actual expenditure against the budget regularly reported to the council?	Running budget reports are presented to each meeting of the council.	
	Are there any significant unexplained variances from budget?	No significant unexplained variances and a report prepared to explain all variances in accordance with guidelines	
INCOME CONTROLS	Is income properly recorded and promptly banked?	Yes	
	Does the precept recorded agree to the Council Tax authority's notification?	Yes - £19,527 was requested and £19527 received from Powys County Council in three tranches.	
	Are security controls over cash and near-cash adequate and effective?	No cash transactions. Cheques are cashed in a timely manner	
PETTY CASH PROCEDURES	Is all petty cash spent recorded and supported by VAT invoices/receipts?	There is no petty cash.	

INTERNAL CONTROL	SUGGESTED TESTING	FINDINGS	RECOMMENDATIONS
	Is petty cash expenditure reported to each council meeting?	Not applicable.	
	Is petty cash reimbursement carried out regularly?	Not applicable.	
PAYROLL CONTROLS	Do all employees have contracts of employment with clear terms and conditions?	Contract was not presented for the Audit	Contract to be presented for the next Audit
	Do salaries paid agree with those approved by the council?	Yes	
	Are other payments to employees reasonable and approved by the council?	Only other payments seen are for expenses which are supported by claims and receipts.	
	Have PAYE/NIC been properly operated by the council as an employer?	Yes – Confirmation seen on monthly payslips of salary and PAYE which is then paid by cheque to HMRC.	
ASSET CONTROLS	Does the council maintain a register of all material assets owned or in its care?	Yes. Asset register presented for the Audit and dates of valuations range from 2007 to 2014	Asset register to be reviewed annually by Town Council and recorded in Governance schedule

INTERNAL CONTROL	SUGGESTED TESTING	FINDINGS	RECOMMENDATIONS
	Are the assets and Investments registers up to date?	Yes	
	Do asset insurance valuations agree with those in the asset register?	Yes	
BANK RECONCILIATION	Is there a bank reconciliation for each account?	Yes	
	Is a bank reconciliation carried out regularly and in a timely fashion?	Yes – Signed by the Clerk monthly and Counter signed by the Chair. Presented to the Councillors at their meetings	Due to COVID restrictions, "wet" signatures are not evident but minutes reflect they are signed
	Are there any unexplained balancing entries in any reconciliation?	No.	
	Is the value of investments held summarised on the reconciliation?	No cash holdings or investments other than the current account	
YEAR-END PROCEDURES	Are year end accounts prepared on the correct accounting basis (Receipts and Payments or Income and Expenditure)?	Receipts and Payments basis used.	

INTERNAL CONTROL	SUGGESTED TESTING	FINDINGS	RECOMMENDATIONS
	Do accounts agree with the Bank Statements?	Yes	
	Is there an audit trail from underlying financial records to the accounts?	Yes – appropriate trail in place.	
	Where appropriate, have debtors and creditors been properly recorded?	Not applicable.	
OTHER ISSUES	Is the Council registered with the Information Commissioner?	No	LWTC must register with Information Commissioner's Office
	What arrangements does the Council have for the back up of computer files?	Not known	Data is regularly backed up onto an external drive
	Does the Council have responsibility for any Trust Funds? If so, are they independently examined?	N/A	



Signed

Date: 15th May 2021