

Annual Return for the Year Ended 31 March 2025

Accounting statement 2024-25 for:

Llanrhidian Higher Community Council

Name of body:

Notes and guidance	Year ending	
	31 March 2025	31 March 2024
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	89,164	203,671
2. (+) Income from local taxation/levy	164,428	180,447
3. (+) Total other receipts	332,853	30,068
4. (-) Staff costs	32,700	34,673
5. (-) Loan interest/capital repayments	4,210	5,845
6. (-) Total other payments	345,863	275,981
7. (=) Balances carried forward	203,671	97,687
Statement of balances		
8. (+) Debtors	13,717	5,335
9. (+) Total cash and investments	222,327	101,361
10. (-) Creditors	32,374	9009
11. (=) Balances carried forward	203,671	97,687
12. Total fixed assets and long-term assets	1,792,055	1,812,368
13. Total borrowing	42,170	37,847

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.		101,361	
Income and expenditure accounts only: Enter the value of debts owed to the body at the year-end.		5,335	
Total balances should equal line 7 above: Enter the total of (8+9-10).		97,687	
Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.		9009	
The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.		1,812,368	
The outstanding capital balance as at 31 March of all loans from third parties (including PwLB).		37,847	

We acknowledge as the members of the Council, 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 2025, that:

* Please include an explanation for any 'No' answers * See No. 2 on page 3

Additional disclosure notes

Include here any additional disclosure the Council considers necessary to aid the reader's understanding of the accounting statement and/or the annual governance statement

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

Section 37(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 sections 137(1) and (3) for the financial year 2024-25 was £10,811 per elector.

In 2024-25, the Council made payments totalling £_0_ under section 137. These payments are included within 'Other payments' in the Accounting Statement.

2. General Power of Competence - The Community Council has 10

* Councilors 6 elected at the last ordinary election/by election and 4 co-opted Councilors. This does not equal or exceed the two-thirds of the number of Councilors required by the eligibility criteria, which requires 7 elected Councilors. In addition, three years of accounts for the years 2021/22, 2022/23 and 2023/24 remain outstanding with Audit Wales. This also means the Council does not meet the required criteria.

Trust Funds

Trust funds – The Council 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.
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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 payments, as the case may be, for the year ended 31 March 2025		Name: JELLY FATHERHOUSE Date: 19/6/25
RFO signature: 		Name: DAVID PAUL TUCKER Date: 19/6/25
Approval by the Council I confirm that these accounting statements and Annual Governance Statement were approved by the Council under minute reference: MINUTE NO. 26 - Council Minute ref: MEETING HELD ON 19/06/2025		Chair signature: _____

* Please include an explanation for any 'No' answers

Annual internal audit report to:

Name of body:

Llanrhidian Higher 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 2025.

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.

Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)	Agreed?									
	Yes	No*	N/A	Not covered**						
1. Appropriate books of account have been properly kept throughout the year.	✓									
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 contracts/minuted approvals, and PAYE and NI requirements were properly applied.	✓									
8. Asset and investment registers were complete, accurate, and properly maintained.	✓									

* Please include an explanation for any 'No' answers

Name of person who carried out the internal audit:	Signature of person who carried out the internal audit:

Name of person who carried out the internal audit:

5202/50/02

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 2024-25 and 2025-26. I also confirm that there are no conflicts of interest surrounding my appointment.

Internal audit confirmation

* 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 are included in my detailed report to the Council dated 10/05/2025.] * Delete if no report prepared.

80/05/8025

* Delete if no report prepared.

** If the response is 'not covered', please state when the most recent internal planned, or if coverage is not required, internal audit must explain why not.

(add separate sheets if needed).

* 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).

Agreed?		Yes	No*	N/A	Not covered**	Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
12.				✓		
13.				✓		
14.				✓		

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

Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)	Agreed?			
	Yes	No*	N/A	Not covered**
	☒			
9. Periodic and year-end bank account reconciliations were properly carried out.	☒			
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 has met its responsibilities as a trustee.	☒			