

Statement of income and expenditure/receipts and payments									
1. Balances brought forward 41,557.36 67,417.91 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									
132,600.30	140,416.80	Total amount of income received/receivable in the year from local taxation (receipt) or levy/contribution from principal bodies.							
36,334.06	14,590.56	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, disbursements, receipts							
4. (-) Staff costs 21,940.90	26,765.54	Total expenditure of payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI							
		(employees and employers), pension contributions and related expenses e.g. termination costs.							
4. (-) Staff costs 21,940.90	26,765.54	Total expenditure of payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI							
3. (+) Total other receipts 36,334.06	14,590.56	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, disbursements, receipts							
2. (+) Income from local taxation/levy	132,600.30	Total amount of income received/receivable in the year from local taxation (receipt) or levy/contribution from principal bodies.							
		Local taxation (receipt) or levy/contribution from principal bodies.							
4. (-) Staff costs 21,940.90	26,765.54	Total expenditure of payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI							
5. (-) Loan interest/capital repayments	0	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).							
6. (-) Total other payments	121,132.91	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).							
7. (=) Balances carried forward	67,417.91	Total balances and reserves at the end of the year. Must equal (line 5).							
Statement of balances and reserves at the year-end.									
8. (+) Debtors	4,412.51	4,768.28 Income and expenditure accounts only: Enter the value of debts owed to the body at the year-end.							
9. (+) Total cash and investments	69,847.16	All accounts: The sum of all current and deposit bank accounts.							
10. (-) Creditors	6,841.76	6,286.18 Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.							
11. (=) Balances carried forward	67,417.91	Total balances should equal line 7 above: Enter the total of (8+9-10).							
12. Total fixed assets and long-term assets	1,710,372.65	The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.							
13. Total borrowing	23,975.00	The outstanding capital balance as at 31 March of all loans from third parties (including PMLB).							
14. Trust funds disclosure note									
	Yes	No	No	N/A	Yes	No	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).

Accounting statements 2021-22 for:

Annual Return for the Year Ended 31 March 2022

Community and Town Councils in Wales

Name of body: Llanfihidian Higher Community Council

*Original copies are available for inspection

<ul style="list-style-type: none"> • 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. 			
3, 6	Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.	Yes	No

6, 8, 9	Considered and taken appropriate action to address issues weaknesses brought to its attention by both the internal and external auditors.	Yes	No
6	Disclosed everyting it should have about its businesses during the year including events taking place after the year-end if relevant.	Yes	No
6, 8	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.	Yes	No
6, 9	Considered the risks facing the financial and other body and has dealt with them properly.	Yes	No
6, 23	Has given all persons interested the opportunity to inspect the body's accounts as set out in the notice of audit.	Yes	No
6	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.	Yes	No
6, 7	Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.	Yes	No
6, 12	Properly sets its budget and manages its money and prepares and approves its accounting statements as prescribed by law.	Yes	No
1, 6, 12	We have put in place arrangements for effective financial management during the year, and our knowledge 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:	Yes	No
<ul style="list-style-type: none"> • the preparation and approval of the accounting statements. • effective financial management during the year, and detect fraud and corruption, and reviewed its effectiveness. • control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness. • 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. • We have provided proper opportunity for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014. • We have carried out an assessment of the risks facing the Council/Board/Committee and taken appropriate internal controls and/or external insurance cover where required. • 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. • We have considered whether any litigation, labellies or committments, 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 in the accounting statements. • We have taken appropriate action on all metres raised in previous reports from internal and external audit. 			

Annual Governance Statement

*Original copies are available for inspection

<p style="text-align: right;">16/06/22</p> <p>LEADERS DALES</p>		Name: <u>SEAN BLACKHOUCK</u>	Date: <u>16/06/22</u>
		Chair of meeting signature: <u>S E Davies</u>	RFO signature: <u>Derwyn Pughhouse</u>
<p>Minute ref: <u>Minute 26 - 16/06/22</u></p> <p>Approval by the Council/Board/Committee</p> <p>I certify that the accounting statements contained in this Annual Council/Board/Committee Statement and Annual Governance Statement and confirm that these accounting statements and Council/Board/Committee, and its income and expenditure, or property present receipts and payments, as the case may be, for the year ended 31 March 2022.</p>		<p>Council/Board/Committee Statement under minute ref by the Council/Board/Committee, and its income and expenditure, or property present receipts and payments, as the case may be, for the year ended 31 March 2022.</p> <p>Reulum present fairly the financial position of the Council/Board/Committee with the requirements of the Public Audit (Wales) Act 2004 (the Act) and the Accounts and Audit (Wales) Regulations 2014.</p> <p>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.</p> <p>I certify that the accounting statements contained in this Annual Council/Board/Committee Statement and Annual Governance Statement and confirm that these accounting statements and Council/Board/Committee Statement and Annual Governance Statement and Council/Board/Committee, and its income and expenditure, or property present receipts and payments, as the case may be, for the year ended 31 March 2022.</p> <p>Reulum present fairly the financial position of the Council/Board/Committee with the requirements of the Public Audit (Wales) Act 2004 (the Act) and the Accounts and Audit (Wales) Regulations 2014.</p> <p>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.</p>	

Council/Board/Committee approval and certification

• 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.

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

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

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 £0 under section 137. These payments are included within 'Other payments' in the Accounting Statement.

Additional disclosure notes*

*Original copies are available for inspection

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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:

Llanrhidian Higher Community Council

Auditor General's report

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:

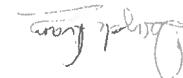
- has not been prepared in accordance with proper practices;
- that relevant legislation and regulatory requirements have not been met;
- is not consistent with the Council's governance arrangements;
- that the Council does not have proper arrangements in place to secure economy, efficiency and effectiveness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

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

Other matters arising and recommendations

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

Date 08/09/2023



1. Appropriate books of account have been property kept throughout the year.	Agreed	Yes	Covered	Not	N/A	No	Agreed?	Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	Agreed	Yes	Covered	Not	N/A	No	Agreed?	Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to adequately budgetary processes, progress against the budget was regularly monitored, and reserves were managed these.	Agreed	Yes	Covered	Not	N/A	No	Agreed?	Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
4. The annual receivability/resource management	Agreed	Yes	Covered	Not	N/A	No	Agreed?	Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
5. Expected income was fully received, based on correct prices, property recorded and promptly banked, and VAT was appropriately accounted for.	Agreed	Yes	Covered	Not	N/A	No	Agreed?	Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT approved for.	Agreed	Yes	Covered	Not	N/A	No	Agreed?	Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
7. Salaries to employees and allowances to members were paid in accordance with minutes approvals, and PAYE and NI accounted for.	Agreed	Yes	Covered	Not	N/A	No	Agreed?	Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
8. Asset and investment registers were complete, accurate, and properly maintained.	Agreed	Yes	Covered	Not	N/A	No	Agreed?	Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)

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 2022. 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 coverage. Set out below are the objectives of internal control and the internal audit conclusions on whether, in all significant respects, the following controls being achieved throughout the financial year to a standard adequate to meet the needs of the Council/Board/Committee.

Name of body: Lanthidlan Higher Community Council

Annual internal audit report to:

