

Statement of income and expenditure/receipts and payments			
1. Balances brought forward	71,043	89,164	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	153,999	164,427	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	17,775	332,852	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	28,012	32,700	Total expenditure or payments made to and on behalf of all employees. Includes salaries and wages, taxable allowances, PAYE and NI (employees and employers), pension contributions and termination costs. Exclude reimbursement of out-of-pocket expenses.
5. (-) Loans of intersectoral capital repayments	2,576	4,210	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).
6. (-) Total other payments	123,065	345,863	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	89,164	203,670	Total balances and reserves at the end of the year. Must equal $(1+2+3) - (4+5+6)$.
Statement of balances			
8. (+) Debtors	4,389	13,717	Income and expenditure accounts only: Enter the value of debts owed to the body at the year-end.
9. (+) Total cash and investments	93,798	222,327	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	9,022	32,373	Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	89,164	203,670	Total balances should equal line 7 above: Enter the total of $(8+9-10)$.
12. Total fixed assets and long-term assets	1,709,569	1,792,054	The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.
13. Total borrowing	19,458	42,140	The outstanding capital balance as at 31 March of all loans from third parties (including PMLB).

Community and Town Councils in Wales

Annual Return for the Year Ended 31 March 2024



Annual Governance Statement

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 2024, that:

PG Ref	Agreed?	YES, means that the Council:	We have put in place arrangements for:		
			• effective financial management during the year, and	• the preparation and approval of the accounting statements as prescribed by law.	• the preparation and approval of the accounting statements as prescribed by law.
6.12			Property sets its budget and manages its money and prepares statements as prescribed by law.		
6.7			Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.		
3.			We have taken all reasonable steps to assure ourselves that it has the legal power to do and has standards in the way it has done so.		
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.		
6.9			We have carried out an assessment of the risks facing the Council and taken appropriate steps to manage those risks, including the introduction of internal controls and external insurance cover where required.		
6.8			We have maintained an adequate and effective system of internal audit and taken control systems throughout the year and have received a report from the internal auditor.		
6.			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 and, where appropriate, have included them in the accounting statements.		
6.23			We have taken appropriate action on all matters raised in previous reports from internal and external audit.		
6.23			Considered and taken appropriate action to address issues/weaknesses brought to its attention by both the internal and external auditors.		
9.			Trust funds - The Council acts as sole trustee for and is responsible for managing trust funds(s)/assets. We exclude transactions related to these trusts from the responsibilities for managing trusts of a local trust or trustee.		
3, 6			Has met all of its responsibilities where it is sole managing trustee of a local trust or trustee.		
			Accountability Statement In our capacity as trustee, we have discharged our responsibility in relation to the accounting statements as prescribed by law.		
			• including our responsibility in relation to the accounting statements as prescribed by law.		

*Original is available for inspection

Name: <u>Paul Tucker</u>		Date: <u>20/6/2024</u>
Charter Signature: <u>Devery Purkhous</u>		RFO Signature: <u>Devery Purkhous</u>
<p>1. Approval by the Council</p> <p>I confirm that these accounting statements and Annual Governance Statement were approved by the Council under minute ref: <u>MEETING 26 - COUNCIL MEETING</u> 31 March 2024.</p> <p>2. Approval of the Annual Governance Statement and Annual Income and expenditure, or property present receipts and payments, as the case may be, for the year ended 31 March 2024.</p> <p>3. Certify that the accounting statements contained in this Annual Governance Statement fairly present the financial position of the Council, and its income and expenditure, or property present receipts and payments and expenses, for the year ended 31 March 2024.</p> <p>4. Confirm that these accounting statements and Annual Governance Statement were approved by the Council under minute ref: <u>MEETING 26 - COUNCIL MEETING</u> 31 March 2024.</p>		

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.

Council/Committee approval and certification

- 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.

<p>1. Expenditure under 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 2023-24 was £9,93 per elector.</p> <p>In 2023-24, the Council made payments totalling £0 under section 137. These payments are included within 'Other payments' in the Accounting Statement.</p>	
<p>2. The following information is provided to assist the reader to understand the accounting statement and/or the Annual Governance Statement.</p> <p>The following information is provided to assist the reader to understand the accounting statement and/or the Annual Governance Statement.</p> <p>1. Expenditure under Section 137 Local Government Act 1972 and Section 2 Local Government Act 2000</p>	

Additional disclosure notes*

The prior year total value of Fixed and long-term assets has been restated from E1,710,373 in the prior year accounts, to E1,709,569 in the current year accounts. No explanation has been provided for this restatement in asset value in the current year accounts. The figure provided for prior year fixed and long-term assets value in the accounts (E1,709,569) does not for prior year fixed and long-term assets value in the accounts (E1,709,569).

Inconsistency regarding the Fixed and long-term asset value between Accounts and Explanation of variances

We recommend that the Council carefully reviews the audit notice and Practitioners' Guide to ensure that it provides the information required for audit.

In this case, the explanations provided for several variances still resulted in a % difference of over 15%.

Each year, we send the Council an audit notice that specifies the information required for audit. This includes details of requirements for explaining variances between the current and prior years' accounts. Further guidance is set out in the *Practitioners' Guide*.

Explanation of variances

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 Council:

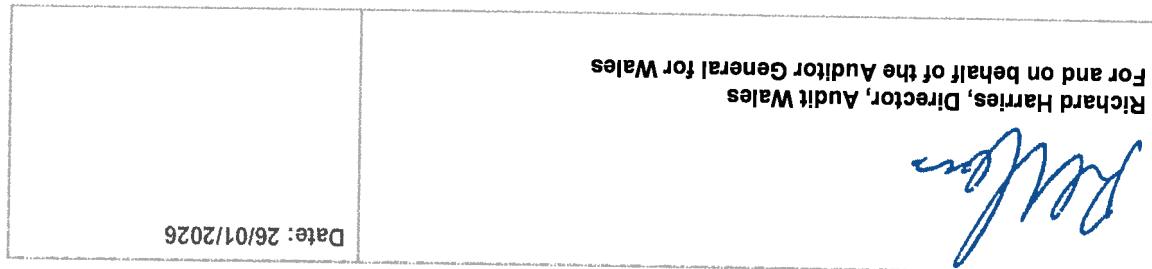
Other matters and recommendations

- E**xcept for the matters reported below in my Basis for Qualification, on the basis of my audit, in my opinion no matters have come to my attention to give 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 legislative and regulatory requirements have not been met;**
- **that the Council does not have proper arrangements in place to secure is not consistent with the Council's governance arrangements; and**
- **that the Council does not have efficiency and effectiveness in its use of resources.**

Audit opinion: Unqualified

I certify that I have completed the audit of the Annual Return for the year ended 31 March 2024 of Llanrhidian Higher Community Council. My audit has been conducted on behalf of the Auditor General for Wales and in accordance with the requirements of the Public Audit (Wales) Act 2004 (the 2004 Act) and guidance issued by the Auditor General for Wales.

Auditor General's report and audit opinion



Outline of work undertaken as part of the internal audit	Agreed?		
	Yes	No	N/A
1. Appropriate books of account have been property kept throughout the year.			
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved by 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 performance resource demand requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriated.			
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 was appropriately accounted for.			
7. Salaries to employees and allowances to members were paid in accordance with minutes approvals, and PAYE and NI requirements were properly applied.			
8. Asset and investment registers were complete, accurate, and property maintained.			

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 2024. 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 controls were being achieved throughout the financial year to a standard adequate to meet the needs of the Council.

Name of body: Lanarkshire Higher Community Council

Annual internal audit report to:

Date: 12/06/2024

Signature of person who carried out the internal audit: *WILFRED KENNEDY*

Name of person who carried out the internal audit: *VIVIANA AHN ALWELL*

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 2022-23 and 2023-24. I also confirm that there are no conflicts of interest surrounding my appointment.

Internal audit confirmation

[My detailed findings and recommendations which I drew to the attention of the Council are included in my detailed report to the Council dated 12/06/2024.]. Delete if no report prepared.

.. 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.

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If the response is not covered, please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

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

14.

13.

12.

Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)				
Agreed? No* N/A Not covered**				
11. Trust funds (including charitable trusts). The Council has met its responsibilities as a trustee.				
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 audit trail from underlying records, and where appropriate, debtors and creditors were properly recorded.				
9. Periodic and year-end bank account reconciliations were properly carried out.				