

Audit Notice

Notice of appointment of the date for the exercise of electors' rights

Cefn Cribwr Community Council

Financial year ending 31 March 2022

1. Date of announcement: 14th June 2023
2. Each year the annual accounts are audited by the Auditor General for Wales. Prior to this date, any interested person has the opportunity to inspect and make copies of the accounts and all books, deeds, contracts, bills, vouchers and receipts etc relating to them for 20 working days on reasonable notice. For the year ended 31 March 2023, these documents will be available on reasonable notice on application to:

David-Lloyd Jones, Clerk to the Council
47 Cefn Road, Cefn Cribwr, Bridgend. CF32 0BA.
01656 741354 / 07747 151205
davidlloyd.jones@btinternet.com
www.cefncribwr.org.uk

By appointment between the hours of 9am and 5pm Monday to Friday

commencing on 3rd July 2023

and ending on 28th July 2023

3. From 12 September 2022, until the audit has been completed, Local Government Electors and their representatives also have:
 - the right to question the Auditor General about the accounts.
 - the right to attend before the Auditor General and make objections to the accounts or any item in them. Written notice of an objection must first be given to the Auditor General. A copy of the written notice must also be given to the council.

The Auditor General can be contacted via: Community Council Audits, Audit Wales, 1 Capital Quarter, Tyndall Street, Cardiff, CF10 4BZ or by email at communitycouncilaudits@audit.wales.

4. The audit is being conducted under the provisions of the Public Audit (Wales) Act 2004, the Accounts and Audit (Wales) Regulations 2014 and the Auditor General for Wales' Code of Audit Practice.

Community and Town Councils in Wales

Annual Return for the Year Ended 31 March 2023

Accounting statements 2022-23 for:

Name of body: **CEFN CRIBWR COMMUNITY COUNCIL**

	Year ending		Notes and guidance for compilers
	31 March 2022 (£)	31 March 2023 (£)	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	47,731	24,7480	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	42,000	42,000	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	15,073	17,562	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	9,117	9,931	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, taxable allowances, PAYE and NI (employees and employers), pension contributions and termination costs. Exclude reimbursement of out-of-pocket expenses.
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	70,940	28,860	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	24,748	45,519	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	24,748	45,519	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	0	Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	24,748	45,519	Total balances should equal line 7 above: Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	4,250	4,250	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).

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 2023, 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"> 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
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 – The body 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	3, 6
	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	

* 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 2022-23 was £8.82 per elector.

In 2022-23, the Council made payments totalling £_____ 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 2023.

RFO signature:



Name: **DAVID LLOES JONES**

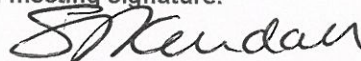
Date: **14TH June 2023**

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: **14/6/23 - 6.**

Chair of meeting signature:



S J KENDAU

Name:

14/6/2023

Date:

Annual internal audit report to:

Name of body: CEFN CRIBWR COMMUNITY 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 2023.

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="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	ALL RECORD CHECKED TO APPROPRIATE RECORDS
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	ALL RECORDS KEPT EXCELLENTLY, NO VAT REQUIRED.
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	ALL RISKS MONITORED AND COUNCIL MEETINGS REVIEWED AGAINST BUDGET
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="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	BUDGET CREATED AND MONITORED SOME EXPENDITURE CARRIED OVER TO 2023/24
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	INCOME RECEIVED CORRECTLY AND CHECKED TO RECORDS
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	NO PETTY CASH ALL CHEQUES
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="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	SALARIES CHECKED TO WAGE RECORDS AND KEPT TO EXCELLENT STANDARD
8. Asset and investment registers were complete, accurate, and properly maintained.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	FIXED ASSET REGISTERED CHECKED AND CORRECT

	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"/>	CHECKED TO BANK STATEMENTS AND MONITORED PAYMENTS NO YEAR END REC. BALANCE PER BANK STATEMENT
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"/>	ALL RECORDS KEPT TO AN EXCELLENT STANDARD AND GIVE A TRUE AND FAIR VIEW, AUDIT TRAIL WAS CORRECT. ALL CHECKED TO RECORDS
11. Trust funds (including charitable trusts). The Council/Board/Committee has met its responsibilities as a trustee.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	ALL RESPONSIBILITIES WAS MET

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"/>	NO AREAS
13. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	FOUND
14. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	N/A

* 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 2021-22 and 2022-23. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit:

ROBIN CHARLTON

Signature of person who carried out the internal audit:

RT Charlton

Date:

10/6/2023

**CEFN CRIBWR COMMUNITY COUNCIL
BANK RECONCILIATION STATEMENT
FOR THE FINANCIAL YEAR TO 31ST MARCH 2023**

Bank Statement Balances as at the 01/04/22	£	£
Community Account	91482637	24,396.41
Business Manager Account	1457411	351.09

Opening Balance		24,747.50
-----------------	--	-----------

Income Received		
Bank Account Interest	1.32	
Annual Precept	42,000.00	
Total Other Income	17,562.08	
Total		59,563.40
		84,310.90

Expenditure		
Staff Costs	9,931.44	
Total Other Payments	28,860.20	
Total Expenditure		38,791.64
Closing balance		45,519.26

Bank Statement Balances as at the 31/03/23		
Community Account	91482637	45,166.85
Business Manager Account	1457411	352.41
Total		45,519.26

Dh Jones

David-Lloyd Jones
Clerk and Responsible Financial Officer

J. Kenda
14/6/2023

Bank Interest and Balance

Community Account - 91482637

Bank Balances

Balance as at 1st April 2022	£ 24,396.41	<i>✓</i>
Balance as at 31st March 2023	£ 45,166.85	<i>✓</i>

Interest payments received

Total	<u>£ -</u>
-------	------------

Income-IN

14.09.22	BCBC T& CC Grant - Mountain Lane	£15,014.50	<i>✓</i>
31.03.23	BCBC Rights of Way Reimbursement	£2,547.58	<i>✓</i>

<u>£ 17,562.08</u>

Transfers - IN

<u>£ -</u>

Precept - IN

29.04.22	BCBC Precept 2022-23	£ 42,000.00	<i>✓</i>
----------	----------------------	-------------	----------

<u>£ 42,000.00</u>

Transfers - OUT

<u>£ -</u>

DL/...

*SO Kendall
14/6/2023*

Bank Interest and Balance

Business Manager Account - 01457411

Bank Balances

Balance as at 1st April 2022	£	351.09	12.5
Balance as at 31st March 2023	£	352.41	12.5

Interest payments received

	£	
Apr-22	£ 0.01	
May-22	£ 0.01	
Jun-22	£ 0.01	
Jul-22	£ 0.01	
Aug-22	£ 0.03	
Sep-22	£ 0.04	
Oct-22	£ 0.10	
Nov-22	£ 0.13	
Dec-22	£ 0.16	
Jan-23	£ 0.25	
Feb-23	£ 0.29	
Mar-23	£ 0.28	£ 1.32

Income-IN

£ -

Transfers - IN

£ -

Transfers - OUT

£ -

Dh/over

S O Kendall
14/6/2023

Explanation of Variances

Cefn Cribwr Community Council

Year ending 31st March 2023

Please find below any variance of more than 15% between totals for the individual boxes.

I am not required to explain variance of less than £200, however in some cases there may be 'compensating' variances which leave the overall total for a box relatively unchanged.

In such cases I have provided an explanation of movements within each box.

Section 1	2021/22 £	2022/23 £	Variance (+/-) £	Variance %	Detailed Explanation of variance (with amounts £)
Box 2 <i>Annual Precept</i>	42,000	42,000	0	0.00	NA
Box 3 <i>Other Receipts</i>	15,073	17,562	2,489	16.51	2021/22: £3,347.58 BCBC Footpath maintenance reimbursement £1,825.78 VAT Claim and £10,000 grant from BCBC Town & Community Council Fund. 2022/23: £2,547.58 BCBC Footpath maintenance, no VAT claim and £15,014.50 grant from BCBC Town & Community Council Fund match funding towards the cost of resurfacing of a footpath.
Box 4 <i>Staff Costs</i>	9,117	9,931	814	8.93	NA
Box 5 <i>Loan Interest/ Capital</i>	nil	nil	nil	nil	NA
Box 6 <i>Other Payments</i>	70,940	28,860	-42,080	-59.32	During 2022/23 Councils day to day operating costs remained similar to previous years, with marginal movements as would be expected. The notable items which caused the significant reduction in other payments compared to the previous year were two non-recurring items: (1.) resurfacing work to a footpath £28,376.10 (2.) grant towards the village sports pavilion of £20,000 which totalled £48,376.10. A schedule is attached.
Box 7 <i>Balances Carried Forward</i>	24,748	45,519	20,771	83.93	Council anticipated undertaking a second phase of footpath resurfacing and improvement work to the village sports pavilion in 2022/23 and had budgeted for this. However, this did not happen, and it is anticipated this expenditure will be incurred between 2023-2025 subject to match funding. This accounts for this increase.
Box 8 <i>Debtors</i>	nil	nil	nil	nil	NA
Box 9 <i>Total Cash & Investments</i>	24,748	45,519	20,771	83.93	See 7 above.
Box 10 <i>Creditors</i>	nil	nil	nil	nil	NA
Box 12 <i>Fixed & Long Term Assets</i>	4,250	4,250	nil	nil	NA
Box 13 <i>Total Borrowings</i>	nil	nil	nil	nil	NA

Dr/one

SO Kendall
14/6/2023

VARIANCE ANALYSIS
Year ending 31st March 2023

Staff Costs	2021/22	2022/23	Variance
	£	£	
Clerk	£ 6,094.05	£ 6,670.53	£ 576.48
HMRC	£ 1,523.40	£ 1,672.85	£ 149.45
Pension	£ 1,499.64	£ 1,588.06	£ 88.42
Other Payments			£ -
Footpaths	£ 3,300.00	£ 2,400.00	-£ 900.00
Footpath Creation			£ -
Spring Bulbs	£ 1,277.00	£ 1,606.00	£ 329.00
Memorial Shelter Cleaning	£ 619.96	£ 606.62	-£ 13.34
War Memorial, Pentice & Bus Shelter Maintenance	£ 3,704.38	£ 2,266.52	-£ 1,437.86
Hire of Chamber			£ -
Print & Misc expenses (inc Remembrance)	£ 361.95	£ 520.09	£ 158.14
Web Site	£ 188.28	£ 188.28	£ -
Postage	£ 54.52	£ 34.54	-£ 19.98
Telephone & BB	£ 504.00	£ 552.00	£ 48.00
Statutory & Depreciation	£ 198.63	£ 254.87	£ 56.24
Insurance		£ 2,023.58	£ 2,023.58
Member's Allowance	£ 150.00		-£ 150.00
Civic Service			£ -
Subs OVW/SLCC/ALCC	£ 404.00	£ 469.00	£ 65.00
Travel	£ 16.20	£ 23.40	£ 7.20
Poppy Wreaths	£ 25.00	£ 25.00	£ -
Grant Aid	£ 200.00	£ 1,840.00	£ 1,640.00
Grant - Com Assoc	£ 2,500.00	£ 2,000.00	-£ 500.00
Play Scheme	£ -		£ -
Audit Fees	£ 158.80	£ 453.40	£ 294.60
Legal Fees	£ -		£ -
Christmas Decorations	£ 3,860.40	£ 3,438.00	-£ 422.40
Election Fees	£ -	£ 250.00	£ 250.00
Summer Planting Scheme	£ 5,041.00	£ 5,444.00	£ 403.00
Community Project Match Funding	£ 48,376.10	£ 4,464.90	-£ 43,911.20
Misc			£ -
Contingency			£ -
VAT			£ -
TOTAL	£ 80,057.31	£ 38,791.64	-£ 41,265.67

DL/ma

*80 Xendax
14/6/2023*

Cash Book Comparison Against Budget Period Ending 31st March 2023

	Budget 2022/23		Actual to Date 2022/23		
Bank Statement Balances as at the 01/04/20	£		£		
Community Account - 91482637	£	24,396.41	£	24,396.41	<i>Opening Balances</i>
Business Manager Account - 1457411	£	351.09	£	351.09	
	£	24,747.50	£	24,747.50	
INCOME:					
Precept	£	42,000.00	£	42,000.00	
Other Income	£	36,300.00	£	17,563.40	
	£	78,300.00	£	59,563.40	
EXPENDITURE:					
Clerk	£	6,100.00	£	6,670.53	
HMRC	£	1,525.00	£	1,672.85	
Pension	£	1,525.00	£	1,588.06	
Footpaths	£	2,000.00	£	2,400.00	
Footpath Creation	£	250.00	£	-	
Spring Bulbs	£	1,500.00	£	1,606.00	
Memorial Shelter Cleaning	£	600.00	£	606.62	
War Memorial, Pentice & Bus Shelter Maintenance	£	7,000.00	£	2,266.52	
Hire of Chamber	£	450.00	£	-	
Print & Misc expenses (inc Remembrance)	£	1,250.00	£	520.09	
Web Site	£	200.00	£	188.28	
Postage	£	75.00	£	34.54	
Telephone & BB	£	550.00	£	552.00	
Statutory & Depreciation	£	400.00	£	254.87	
Insurance	£	925.00	£	2,023.58	
Member's Allowance	£	2,000.00	£	-	
Civic Service	£	350.00	£	-	
Subs OVW/SLCC/ALCC	£	500.00	£	469.00	
Travel	£	100.00	£	23.40	
Poppy Wreaths	£	200.00	£	25.00	
Grant Aid	£	2,500.00	£	1,840.00	
Grant - Com Assoc	£	2,000.00	£	2,000.00	
Play Scheme	£	3,000.00	£	-	
Audit Fees	£	450.00	£	453.40	
Legal Fees	£	1,000.00	£	-	
Christmas Decorations	£	4,500.00	£	3,438.00	
Election Fees	£	5,000.00	£	250.00	
Summer Planting Scheme	£	5,500.00	£	5,444.00	
Community Project Match Funding	£	40,000.00	£	4,464.90	
Misc	£	500.00	£	-	
Contingency	£	2,000.00	£	-	
VAT			£	-	
	£	93,950.00	£	38,791.64	
Cash at Bank	£	9,097.50	£	45,519.26	<i>Cash book balance</i>
Current liabilities					
Contingency: Surplus/(Deficit)	£	9,097.50	£	45,519.26	

Dr/sms

*SO Kendall
14/6/2023*