

Community and Town Councils in Wales

Annual Return for the Year Ended 31 March 2024

Accounting statements 2023-24 for:

Name of body: **Llanwinio Community Council**

	Year ending		Notes and guidance
	31 March 2023 (£)	31 March 2024 (£)	
Statement of income and expenditure/receipts and payments			
1. Balances brought forward	31379	36356	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	6000	4000	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	13630	13556	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	2200	3465	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	NIL	NIL	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).
6. (-) Total other payments	12453	14251	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	36356	36196	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
Statement of balances			
8. (+) Debtors	NIL	NIL	Income and expenditure accounts only: Enter the value of debts owed to the body at the year-end.
9. (+) Total cash and investments	44116	36866	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	NIL	670	Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	36356	36196	Total balances should equal line 7 above: Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	71502	72502	The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.
13. Total borrowing	NIL	NIL	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

Auditor General's report and audit opinion

I was appointed to undertake the audit of the Annual Return of the Annual Report for the year ended 31 March 2024 of **Llanwinio Community Council** 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.

I am required to come to an opinion as to whether or not any matters have come to my attention to give cause for concern that, in any material respect, the information reported in the Council's Annual Return:

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

I certify that I have completed the obligations placed upon me to undertake an audit of the Council's Annual Return for the year ended 31 March 2024.

Audit opinion: Qualified

Accounting Statement

In my opinion, the Accounting Statement does not properly present the Council's receipts and payments and financial position:

- Line 11 must equal lines 8 + 9 – 10. However, the 2022-23 financial year's figures do not sum to the figure stated in line 11.
- I am unable to conclude whether or not the Accounting Statement properly presents the Council's receipts and payments financial position as the Council has not provided an explanation for significant variances within the year and has not provided a bank reconciliation to demonstrate the completeness and accuracy of the underlying accounting records.

Disclaimer of audit opinion

Annual Governance Statement

I do not express an opinion on the Council's 2023-24 Annual Governance Statement.

Because of the significance of the matter described in the Basis for Disclaimer below, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer

The Council has not prepared its annual governance statement for audit as required by Regulation 5 of the Accounts and Audit (Wales) Regulations 2014.

Each year the Council receives an audit notice that sets out the timetable for the audit and details of the information required to undertake the audit. Notwithstanding that Regulation 5 of the Accounts and Audit (Wales) Regulations 2014 requires the Council to prepare and publish alongside its Accounting Statement, a statement on internal control (in the form of an Annual Governance Statement) the Council has failed to do so.


Significant governance deficiencies identified during the audit

I draw the reader's attention to the following deficiencies in the Council's governance arrangements identified at audit:

- The Council has failed to publish on its website all of the information it is required to publish by law.
- The Council has failed to ensure that it has in place an adequate and effective system of internal audit.

Other matters and recommendations

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

 Richard Harries, Director, Audit Wales For and on behalf of the Auditor General for Wales	Date: 09/06/2025
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