

Accounting statements 2017-18 for:

Name of body: **Insert name of body LLANFIIANGEL RHYDITHON COMMUNITY COUNCIL**

| | Year ending | | Notes and guidance for compilers |
|--|-------------------|--------------------------------------|----------------------------------|
| | 31 March 2017 (£) | 31 March 2018 (£) <i>RESTATED</i> | |

Statement of income and expenditure/receipts and payments

| | | | |
|---|--------|-----------------------|---|
| 1. Balances brought forward | 14,032 | 14,440 | 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 | 2,600 | 3,150 | Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies. |
| 3. (+) Total other receipts | 280 | 277 277 | Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants. |
| 4. (-) Staff costs | 800 | 850 | Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and related expenses eg termination costs. |
| 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 | 1,672 | 2,196.2 | 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 | 14,440 | 14,827.5 | Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6). |

Statement of balances

| | | | |
|---|--------|----------|---|
| 8. (+) Debtors and stock balances | 0 | 0 | Income and expenditure accounts only: Enter the value of debts owed to the body and stock balances held at the year-end. |
| 9. (+) Total cash and investments | 14,440 | 14,827.5 | 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 | 14,440 | 14,827.5 | Total balances should equal line 7 above: Enter the total of (8+9-10). |
| 12. Total fixed assets and long-term assets | 0 | 0 | The original 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). |

| | | | | | | | |
|---------------------------------|-----|----|-----|-----|----|-----|--|
| 14. Trust funds disclosure note | Yes | No | N/A | Yes | 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). |
| | | | ✓ | | | ✓ | |

Audited Body Name LLANFIHANGEL RHYDITHON COMMUNITY COUNCIL

NOTICE OF CONCLUSION OF AUDIT
Accounts year ended 31 March 2018
Section 29 of the Public Audit (Wales) Act 2004
The Accounts and Audit (Wales) Regulations 2014

Insert date of placing the Notice

1. Date of Notice 20 / 09 / 2018.

The date of conclusion of the audit is the date shown on the Auditor's Certificate and Report on the Annual Return.

2. Notice

The Audit of the Council's Accounts for the above year has been concluded on 6/9/2018 by Grant Thornton UK LLP for and on Behalf of the Auditor General for Wales.

The Accounts must be published on conclusion of the Audit or on 30th September whichever is the earlier.

3. Publication of Accounts.

A copy of the Statement of Accounts and the Auditor's Certificate and Report thereon has been published.

Notice of these rights is required by the Act.

4. Local Government Elector's Rights

A Local Government Elector for the Council may obtain, inspect or take a copy of the Statement of Accounts and Auditor's Certificate and Report by arrangement with the Clerk at the address and times set out below. Copies will be provided to any local government elector on payment of £..... for each copy of the Annual Return.

Complete as locally appropriate

5. Days and times of availability

Any evenings, other than a Sunday

6 to 10 pm

Complete as locally appropriate

6. Address where the Documents may be inspected or purchased

THE CROSSING HOUSE

DOLAU

LD1 5TG

Complete as appropriate

7. Signature and name of person giving Notice on behalf of Council

RAYMOND K J TRENDS

Amend if necessary

R.K.J. Trends Clerk and ~~for~~ Responsible Financial Officer

This Notice is to be displayed for 14 days.

Archwilydd Cyffredinol Cymru Auditor General for Wales

24 Heol y Gadeirlan / Cathedral Road
Caerdydd / Cardiff CF11 9LJ
Ffôn / Tel: 029 20 320500
info@audit.wales / post@archwilio.cymru
www.audit.wales / www.archwilio.cymru

Llanfihangel Rhydithon Community Council - Auditor General for Wales' Audit Certificate and report

The Auditor General for Wales issued Llanfihangel Rhydithon Community Council a qualified audit report. Details of the matters that have led to the qualification are detailed below:

Notice of Appointment of Date for the Exercise of Electors' Rights

Regulations 16, 17 and 22 of the Accounts and Audit (Wales) Regulations 2014 set out the procedures to be followed for the exercise of electors' rights under the Public Audit (Wales) Act 2004.

We note that the Notice of Appointment of Date for the Exercise of Electors' Rights commenced on the 29 April 2018, this is before the Council approved the Accounting statements and Annual Governance statement on 17 May 2018. Regulation stipulates that any rights of objection, inspection and questioning of the external auditor may only be exercised within a single period of 20 working days. However, due to the approval by Council occurring after the commencement date, the Council has not met the requirements of Accounts and Audit (Wales) Regulations 2014. Therefore, the correct response to Assertion 4 should be 'No' per the Annual Governance Statement on the Annual Return.

We note that the Notice of Appointment of Date for the Exercise of Electors' Rights was advertised for 1 day before the start of the inspection period.

The Accounts and Audit (Wales) Regulations 2014 require that the notice be displayed for **14 consecutive days** before the start of the inspection period. The inspection period must allow 20 working days for inspection.

Accounting statements

Box 6 on the Accounting Statement, Total other payments, is incorrectly stated as £2,190. This should instead read £2,192 to match the Council's cashbook.

Box 7 on the Accounting Statement, Balances carried forward, is incorrectly stated as £14,827. This should instead read £14,825 to match the Council's cashbook.

The Council should restate the 2018 figures on next year's Annual Return and write "restated" beneath the £ sign on the 2018 column.

Minute reference and date of approval

The minute reference and date of approval of the Accounting Statement and the Annual Governance statement is blank. The Council has confirmed that these should read Any Other Business (7) and 17 May 2018

Date of approval

The date of approval entered on the Annual Return is incorrect. The Council confirmed that the date should read 17 May 2018.

Yours sincerely,

Grant Thornton UK LLP

For and on behalf of the Auditor General for Wales

Date: 6 September 2018

Reference: WAL258