

Accounting statements 2017-18 for:

Name of body: **Glantwymyn Community Council**

	Year ending		Notes and guidance for compilers				
	31 March 2017 (£)	31 March 2018 (£)					
Statement of income and expenditure/receipts and payments							
1. Balances brought forward	10,501	13,663	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	10,749	11,528	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.				
3. (+) Total other receipts	3	0	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.				
4. (-) Staff costs	3,000	0	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	4,590	8,257	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	13,663	16,934	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	13,663	16,934	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	13,663	16,934	Total balances should equal line 7 above: Enter the total of (8+9-10).				
12. Total fixed assets and long-term assets	42,540	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).

Auditor General's report and audit opinion

I certify that I have completed the audit of the Annual Return for the year ended 31 March 2018 of **Glantwymyn 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.

Audit opinion: Qualified

The Council did not prepare its accounts for the year ended 31 March 2018.

The Accounting Statement attached to my audit opinion is based upon the 2016-17 and 2018-29 annual returns prepared by the Council.

I am unable to conclude whether or not the Accounting Statement properly presents the Council's receipts and payments and financial position:

- The Council did not maintain adequate accounting records and has not provided information required to complete the audit.

Annual Governance Statement

The Council has not prepared an Annual Governance Statement for the year.

Arrangements to secure economy, efficiency and effectiveness in use of resources

I am unable to conclude whether or not the Council has proper arrangements in place to secure economy, efficiency and effectiveness in its use of resources

- The Council has not provided information required to complete my audit.

Other matters and recommendations

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.

Report in the public interest

I draw attention to the report in the public interest issued in December 2018 entitled. Report in the Public Interest – failures in financial management and governance. The report draws attention to inadequacies in governance and financial management at Glantwymyn Community Council in relation to the 2015-16 and 2016-17 financial years. The Council did not take steps to improve arrangements for the 2018-19 financial year.

The report can be found at: <https://audit.wales/publication/glantwymyn-community-council-report-public-interest-failures-financial-management-and>

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: 23/02/2024
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