

Community and Town Councils in Wales Annual Return for the Year Ended 31 March 2023

Accounting statements 2022-23 for:

Name of body: Coedpoeth Community Council

Notes and guidance for compilers	Year ending	
	31 March 2023	31 March 2022
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.	2023	2022

Statement of income and expenditure/receipts and payments		
1. Balances brought forward	92,057	107,511
2. (+) Income from local taxation/levy	191,500	207,382
3. (+) Total other receipts	55,625	52,574
4. (-) Staff costs	116,394	120,776
5. (-) Loan interest/capital repayments	0	0
6. (-) Total other payments	115,277	163,752
7. (=) Balances carried forward	107,511	82,939
Statement of balances		
8. (+) Debtors	7,162	12,227
9. (+) Total cash and investments	105,531	105,636
10. (-) Creditors	5,182	34,924
11. (=) Balances carried forward	107,511	82,939
12. Total fixed assets and long-term assets	1,660,395	1,662,818
13. Total borrowing	0	0

The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.

The outstanding capital balance as at 31 March of all loans from third parties (including PwLB).

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.

Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.

Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.

Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, taxable allowances, PAYE and NI (employers and employees), pension contributions and termination costs. Exclude reimbursement of out-of-pocket expenses.

Total expenditure or payments of capital and interest made during the year on external borrowing (if any).

Total expenditure or payments as recorded in the cashbook minus staff costs (line 4) and loan interest/capital repayments (line 5).

Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).

Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end. Total balances should equal line 7 above: Enter the total of (8+9-10).

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.

Income and expenditure accounts only: Enter the value of debts owed to the body at the year-end.

Total 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.

Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.

Total balances should equal line 7 above: Enter the total of (8+9-10).

The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.

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:

PG Ref	'YES' means that the Council/Board/Committee:	Agreed?		
		Yes	No*	
6, 12	<p>6, 12 Properly sets its budget and manages its money and prepares and approves its accounting statements as prescribed by law.</p> <p>6, 7 Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</p> <p>6 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.</p>	✓		<p>1. We have put in place arrangements for:</p> <ul style="list-style-type: none"> • effective financial management during the year; and • the preparation and approval of the accounting statements.
6, 7	<p>6, 7 Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</p>	✓		<p>2. We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.</p>
6	<p>6 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.</p>	✓		<p>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.</p>
6, 23	<p>6, 23 Has given all persons interested the opportunity to inspect the body's accounts as set out in the notice of audit.</p>	✓		<p>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.</p>
6, 9	<p>6, 9 Considered the financial and other risks it faces in the operation of the body and has dealt with them properly.</p>	✓		<p>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.</p>
6, 8	<p>6, 8 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.</p>	✓		<p>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.</p>
6	<p>6 Disclosed everything it should have about its business during the year including events taking place after the year-end if relevant.</p>	✓		<p>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.</p>
6, 8, 23	<p>6, 8, 23 Considered and taken appropriate action to address issues/weaknesses brought to its attention by both the internal and external auditors.</p>	✓		<p>8. We have taken appropriate action on all matters raised in previous reports from internal and external audit.</p>
3, 6	<p>3, 6 Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.</p>	N/A	No	<p>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.</p>

* 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.

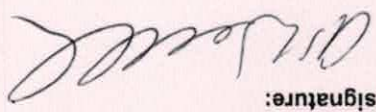
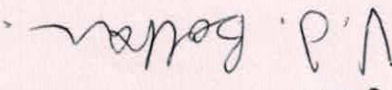
2.

3.

* Include here any additional disclosures the Council considers necessary to aid the reader's understanding of the accounting statement and/or the annual governance statement.

Council/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.

<p>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: 2023 PM 78</p>	<p>Chair signature: </p>	<p>Name: ANTHONY SEAN WEDLAKE Date: 30 / 6 / 2023</p>	<p>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.</p>	<p>RFO signature: </p>	<p>Name: VICTORIA JANE BOLTON Date: 30 / 6 / 2023</p>
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Annual internal audit report to:

LEEDPORTH COMMUNITY COUNCIL

Name of body:

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.

Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)	Agreed?			
	Yes	No*	N/A	Not covered**
1. Appropriate books of account have been properly kept throughout the year.	✓			
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and 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 precept/levy/resource demand and requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate.	✓			
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 appropriately accounted for.	✓			
7. Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.	✓			
8. Asset and investment registers were complete, accurate, and properly maintained.	✓			

See internal and year end internal audit reports

See issue 1.) in year end internal audit report

See issues 2.), 3.) and 5.) in year end internal audit report.

Subjects to issue in internal audit report re - Serial records.

See issue 4.) in year end internal audit report.

See issue 6.) in year end internal audit report and issue 2.) in interim internal audit report.

Date: 22/06/2023
 Signature of person who carried out the internal audit: [Signature]
 Name of person who carried out the internal audit: JKH BUSINESS SERVICES LTD

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.

Internal audit confirmation

[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 22/06/2023.] * 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.

* 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).

Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)	Agreed?			
	Yes	No*	N/A	Not covered**
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:				
12.				
13.				
14.				

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