

Community and Town Councils in Wales Annual Return for the Year Ended 31 March 2024

Accounting statements 2023-24 for:

Name of body: **COEDPOETH COMMUNITY COUNCIL**

Notes and guidance	Year ending	
	31 March 2023	31 March 2024
<p>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.</p> <p>Please round all figures to nearest £.</p>	(£)	(£)
Statement of income and expenditure/receipts and payments		
1. Balances brought forward	107,511	82,939
2. (+) Income from local taxation/levy	207,382	230,384
3. (+) Total other receipts	52,574	42,593
4. (-) Staff costs	120,776	141,887
5. (-) Loan interest/capital repayments	0	0
6. (-) Total other payments	163,752	167,561
7. (=) Balances carried forward	82,939	46,468
Statement of balances		
8. (+) Debtors	12,227	11,508
9. (+) Total cash and investments	105,636	53,231
10. (-) Creditors	34,924	18,271
11. (=) Balances carried forward	82,939	46,468
12. Total fixed assets and long-term assets	1,662,818	1,665,881
13. Total borrowing	0	0
<p>The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.</p> <p>The outstanding capital balance as at 31 March of all loans from third parties (including PwLB).</p>		

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

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

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.

Statement of balances

1. Balances brought forward

2. (+) Income from local taxation/levy

3. (+) Total other receipts

4. (-) Staff costs

5. (-) Loan interest/capital repayments

6. (-) Total other payments

7. (=) Balances carried forward

8. (+) Debtors

9. (+) Total cash and investments

10. (-) Creditors

11. (=) Balances carried forward

12. Total fixed assets and long-term assets

13. Total borrowing

We acknowledge as the members of the Council, 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 2024, that:

PG Ref	Agreed?	'YES' means that the Council:
6, 12	Yes	<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	Yes	<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	Yes	<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 to conduct its business or on its finances.</p>
6, 9	Yes	<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	Yes	<p>5. We have carried out an assessment of the risks facing the Council and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.</p>
6, 8	Yes	<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	Yes	<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 and, where appropriate, have included them on the accounting statements.</p>
6, 8, 23	Yes	<p>8. We have taken appropriate action on all matters raised in previous reports from internal and external audit.</p>
3, 6	No	<p>9. Trust funds – The Council 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>
	N/A	<p>Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.</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*

<p>The following information is provided to assist the reader to understand the accounting statement and/or the Annual Governance Statement</p>
<p>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 2023-24 was £9,93 per elector. In 2023-24, the Council made payments totalling £ _____ under section 137. These payments are included within 'Other payments' in the Accounting Statement.</p>
<p>2.</p>
<p>3.</p>

* 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 approval and certification

The Council 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 I confirm that these accounting statements and Annual Governance Statement were approved by the Council under minute reference:</p>	<p>Minute ref:</p>	<p>Chair signature:</p>	<p>Date:</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, and its income and expenditure, or properly present receipts and payments, as the case may be, for the year ended 31 March 2024.</p>	<p>RFO signature:</p>	<p>Name:</p>	<p>Date:</p>

Community and Town Councils in Wales Annual Return for the Year Ended 31 March 2024

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Name of body: **COEDPOETH COMMUNITY COUNCIL**

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Please round all figures to nearest £.		
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Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.

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

Annual Governance Statement

We acknowledge as the members of the Council, 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 2024, that:

PG Ref	Agreed?	'YES' means that the Council:	
		Yes	No*
6, 12	✓	Property sets its budget and manages its money and prepares statements as prescribed by law.	
6, 7	✓	Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.	
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.	
4, 6, 23	✓	Has given all persons interested the opportunity to inspect the body's accounts as set out in the notice of audit.	
6, 9	✓	Considered the financial and other risks it faces in the operation of the body and has dealt with them properly.	
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.	
6	✓	Disclosed everything it should have about its business during the year including events taking place after the year-end if relevant.	
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 and, where appropriate, have included them on the accounting statements.	
8	✓	We have taken appropriate action on all matters raised in previous reports from internal and external audit.	
9	✓	Trust funds – The Council 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.	
3, 6	N/A	Has met all of its responsibilities	

* 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 2023-24 was £9.93 per elector.
 In 2023-24, the Council made payments totalling £_____ under section 137. These payments are included within 'Other payments' in the Accounting Statement. N/A



2. Whilst council has accepted the Internal Audit Report, it feels that over the last 12 months, good progress has been made to rectify previous issues, and was disappointed to have not been given the opportunity to evidence that improvement. However, the Action Plan appended will hopefully identify the changes which have since been made to our procedures and will allow the council to look forwards to a better and more positive audit for 2024-25.
 The appended Action Plan identifies how each negative response has been, or will be, addressed.

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 approval and certification

The Council 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>Certification by the RFO I certify that the accounting statements contained in this Annual Return present fairly the financial position of the Council, and its income and expenditure, or properly present receipts and payments, as the case may be, for the year ended 31 March 2024.</p>		<p>Approval by the Council I confirm that these accounting statements and Annual Governance Statement were approved by the Council under minute reference: _____</p>	
<p>RFO signature: </p>		<p>Chair signature: </p>	
<p>Name: Mrs Vicky Bolton</p>		<p>Name: Cllr Anthony Wedlake</p>	
<p>Date: 27/06/2024</p>		<p>Date: 27/06/2024</p>	