

Section 1 – Accounting statements for: *Bedwas, Trethomas + Macher C.C.*

	Year ending		Notes and guidance for compilers				
	31 March 2013 (£)	31 March 2014 (£)					
1. Balances brought forward	33,607	23,575	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. (+) Annual precept	58,500	60,840	Total amount of precept income received in the year.				
3. (+) Total other receipts	20,256	28,125	Total income or receipts recorded in the cashbook minus the precept. Includes support, discretionary and revenue grants.				
4. (-) Staff costs	31,925	32,903	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.				
5. (-) Loan interest/capital repayments	—	—	Total expenditure or payments of capital and interest made during the year on the Council's borrowing (if any).				
6. (-) Total other payments	56,864	46,925	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	23,575	32,712	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).				
8. (+) Debtors and stock balances	—	—	Income and expenditure accounts only: Enter the value of debts owed to and stock balances held at the year-end.				
9. (+) Total cash and investments	23,575	32,712	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	—	—	Income and expenditure accounts only: Enter the value of monies owed by the Council (except borrowing) at the year-end.				
11. (=) Balances carried forward	23,575	32,712	Total balances should equal Line 7 above: Enter the total of (8+9-10).				
12. Total fixed assets and long-term assets	1,596,263	1,596,263	The recorded current book value at 31 March of all fixed assets owned by the Council and any other long-term assets – eg, loans to third parties, other investments to be held for the long term ie, more than 12 months.				
13. Total borrowing	—	—	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 Council 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).

disafans
5/8/2014

Section 2 – 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 Council's accounting statements for the year ended 31 March 2014, that:

	Agreed?		'YES' means that the Council:	PG Chap.
	Yes	No*		
1. We have approved the accounting statements which have been prepared in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2005 (as amended) and proper practices.	✓		Prepared its accounting statements in the way prescribed by law.	6, 12
2. We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.	✓		Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.	6, 7
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.	✓		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.	6
4. We have provided proper opportunity for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2005 (as amended).	✓		Has given all persons interested the opportunity to inspect and ask questions about the Council's accounts.	6, 23
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.	✓		Considered the financial and other risks it faces in the operation of the Council and has dealt with them properly.	6, 9
6. We have maintained an adequate and effective system of internal audit of the Council's accounting records and control systems throughout the year and have received a report from the internal auditor.	✓		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 Council.	6, 8
7. We have taken appropriate action on all matters raised in previous reports from internal and external audit.	✓		Has responded to matters brought to its attention by internal and external audit.	6, 8, 23
8. 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.	✓		Disclosed everything it should have about its business during the year including events taking place after the year-end if relevant.	6
9. Trust funds – in our capacity as trustee we have: <ul style="list-style-type: none"> Discharged our responsibility in relation to the accountability for the fund(s) including financial reporting and, if required, independent examination or audit. 	Yes	No	Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.	3, 6
		N/A		

* 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.

Section 3 – Certification and approval

Council approval and certification following the audit

The Council is responsible for the preparation of the accounting statements in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2005 (as amended) and for the preparation of an Annual Return which:

- summarises the Council's accounting records for the year ended 31 March 2014; and
- confirms and provides assurance on those matters that are important to the external auditor's responsibilities.

<p>Certification by the RFO</p> <p>Certificate under Regulation 8 Accounts and Audit (Wales) Regulations 2005 (Regulation 8B (1), 8B (2) and 8B(3))</p> <p>I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Council, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2014.</p>	<p>Approval by the Council</p> <p>Approval of accounting statements under Regulation 9 (3) Accounts and Audit (Wales) Regulations 2005 (as amended) and the Annual Governance Statement</p> <p>I confirm that these accounting statements and Annual Governance Statement were approved by the Council under council minute reference:</p>
<p>RFO signature: <i>S. Chick</i></p>	<p>INSERT MINUTE REFERENCE <i>48</i></p>
<p>Name: <i>S. Chick</i></p>	<p>Chair signature: <i>Lisa Jones</i></p>
<p>Date: <i>21/09/2014</i></p>	<p>Name: <i>Lisa Jones</i></p>
<p>Date: <i>21/09/2014</i></p>	<p>Date: <i>9/9/2014</i></p>

External Audit Certificate

The external auditor conducts the audit in accordance with guidance issued by the Auditor General for Wales. On the basis of their review of the Annual Return and supporting information, they report whether any matters that come to their attention give cause for concern that relevant legislation and regulatory requirements have not been met. We certify that we have completed the audit of the Annual Return for the year ended 31 March 2014 of:

BEDWAS, TRETHOMAS & MACHEN COMMUNITY COUNCIL

Council

External auditor's report

~~[Except for the matters reported below]~~* On the basis of our review, in our opinion, the information contained in the Annual Return is in accordance with proper practices and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

~~[[These matters along with]~~* Other matters not affecting our opinion which we draw to the attention of the Council/meeting are included in our report to the Council dated *5/8/2014*.

(* Delete as appropriate)

<p>External auditor's signature:</p>	<p><i>Mazars LLP</i></p>	
<p>External auditor's name:</p>	<p>Mazars LLP, Poole, BH17 0NF</p>	<p>Date: <i>17/9/2014</i></p>

Section 4 – Annual internal audit report to: Bedwas, Trethomas + Macher C.C.

The Council'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 2014.

The internal audit has been carried out in accordance with the Council'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.

	Agreed?			
	Yes	No*	N/A	Not covered**
1. Appropriate books of account have been properly kept throughout the year.	✓			
2. The Council's financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	✓			
3. The Council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓			
4. The annual precept 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 council approvals, and PAYE and NI requirements were properly applied.	✓			
8. Asset and investment registers were complete and accurate, and properly maintained.	✓			
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 has met its responsibilities as a trustee.			✓	

For any risk areas identified by the Council (list any other risk areas below or on separate sheets if needed) adequate controls existed:	Agreed?			
	Yes	No*	N/A	Not covered**
13.				
14.				

* 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).

** 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.

Name of person who carried out the internal audit: NAME REQUIRED Rhiannon Howland

Signature of person who carried out the internal audit: SIGNATURE REQUIRED Rhiannon

Date: DD/MM/YYYY 29/05/2014