Section 1 – Accounting statements for: ? `cprgjjcpw _lb Jj_lfgjjcrf Aml k k s lgrw Ams lagj

	Year ending 31 March 2014 (£)	Year ending 31 March 2015 (£)	Notes and guidance for compilers
			Please round all figures to nearest £. Do not leave any boxes blank and report £0 or nil balances. All figures must agree to the Council's underlying financial records for the relevant year.
1. Balances brought forward	95,746	97,712	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	90,000	90,000	Total amount of precept income received in the year.
3. (+) Total other receipts	7,063	33,610	Total income or receipts recorded in the cashbook minus the precept. Includes support, discretionary and revenue grants.
4. (-) Staff costs	39,207	110,675	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	0	0	Total expenditure or payments of capital and interest made during the year on the Council's borrowing (if any).
6. (-) Total other payments	55,890	58,194	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	97,712	52,453	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
8. (+) Debtors and stock balances	0	0	**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	97,712	52,453	**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 Council (except borrowing) at the year-end.
11. (=) Balances carried forward	97,712	52,453	**Total balances should equal Line 7 above:** Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	185,300	185,300	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	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

	Yes (2014)	No (2014)	N/A (2014)	Yes (2015)	No (2015)	N/A (2015)	
14. Trust funds disclosure note			✓			✓	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).

Auditor General for Wales' Audit Certificate and report

I report in respect of my audit of the accounts under section 13 of the Act, whether any matters that come to my attention give cause for concern that relevant legislation and regulatory requirements have not been met. My audit has been conducted in accordance with guidance issued by the Auditor General for Wales.

I certify that I have completed the audit of the Annual Return for the year ended 31 March 2015 of:

Abertillery and Llanhilleth Community Council

Auditor General's report

Audit opinion – Qualified

Except for the matters reported below in my Basis for Qualification, in my opinion no matters have come to my attention giving cause for concern that in any material respect, the information reported in this Annual Return:

- has not been prepared in accordance with proper practices;
- that relevant legislation and regulatory requirements have not been met;
- is not consistent with the Council's governance arrangements; and
- that the Council does not have proper arrangements in place to secure economy, efficiency and effectiveness in its use of resources.

Basis for Qualification

Accounting Statement

The Accounting Statement reports a total of £110,675 expenditure related to staff costs during 2014-15. This total includes £35,412 related to gratuity payments to two former members of staff. In my opinion, these payments were unlawful. In addition, staff costs include expenditure on salaries, overtime and expenses that were not authorised by the Council.

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

The Council failed to establish proper arrangements to economy, efficiency and effectiveness in its use of resources:

- The Council did not follow its own standing orders when procuring goods and services and is therefore unable to demonstrate that it received value for money

Other matters arising and recommendations

Annual Governance Statement

I draw attention to the weaknesses reported by the Council in its Annual Governance Statement. The Annual Governance Statement sets out the minimum standards expected of the Council. The Council has taken steps to address these weaknesses in subsequent years.

Report in the public interest

Further details on my audit findings are set out in my report in the public interest entitled Unlawful Payments and Governance Failings. The report is published at https://audit.wales/publication/abertillery-and-llanhilleth-community-council-unlawful-payments-and-governance-failings

There are no further matters that I wish to draw to the Council's attention.

Ann-Marie Harkin **Ann-Marie Harkin, Executive Director, Audit Services, Audit Wales** **For and on behalf of the Auditor General for Wales**	**Date: 31/03/2023**