Accounting statements 2015-16 for:

Name of body: ABERTILLERY AND LLANHILLETH COMMUNITY COUNCIL

	Year ending		Notes and guidance for compilers
	31 March 2015 (£)	31 March 2016 (£)	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.
Statement of income and expenditure/receipts and payments			
1. Balances brought forward	97,712	52,851	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	90,000	90,000	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	33,610	7,118	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	110,675	34,078	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	Ø	Ø	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).
6. (-) Total other payments	58,194	48,318	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	52,453	67,572	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	Ø	Ø	**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	52,453	67,572	**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	Ø	Ø	**Income and expenditure accounts only:** Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	52,453	67,572	**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 **original** asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.
13. Total borrowing	Ø	Ø	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

	Yes	No	N/A	Yes	No	N/A	
14. Trust funds disclosure note			✓			✓	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 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 2016 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

In my opinion, the Accounting Statement has not been prepared in accordance with proper practice and does not properly present the Council's receipts and payments and financial position for the year:

- The Council has not properly accounted for payments that have been issued but not presented at the bank. These payments totalled £10,026. Consequently, payments (lines 4 to 6) are understated by £10,026 and the balances carried forward (Line 7 and 11) and the cash and bank balances (line 9) are overstated by £10,026

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 in relation to the 2014-15 financial year 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.

Richard Harries, Director, Audit Wales **For and on behalf of the Auditor General for Wales**	**Date: 31/03/2023**