

Community and Town Councils in Wales

Annual Return for the Year Ended 31 March 2022

Accounting statements 2021-22 for:

Name of body: Sesswick Community Council

| | Year ending | | Notes and guidance for compilers | | | | | | | | | | | | |
|--|---|-------------------------|---|-----|-----------------------|-----------------------|-----------------------|---|-----|----|-----|-----------------------|-----------------------|-----------------------|--|
| | 31 March 2021 (£) | 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. | | | | | | | | | | | | |
| Statement of income and expenditure/receipts and payments | | | | | | | | | | | | | | | |
| 1. Balances brought forward | 6291 | 8091.00 | 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 | 5000 | 5500 | Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies. | | | | | | | | | | | | |
| 3. (+) Total other receipts | 149 | 273.00 | Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants. | | | | | | | | | | | | |
| 4. (-) Staff costs | 2161.00 | 1907.00 | 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 e.g. termination costs. | | | | | | | | | | | | |
| 5. (-) Loan interest/capital repayments | NIL | NIL | Total expenditure or payments of capital and interest made during the year on external borrowing (if any). | | | | | | | | | | | | |
| 6. (-) Total other payments | 1188 | 6021.00 | 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 | 8091.00 | 5936.00 | | | | | | | | | | | | | |
| Statement of balances | | | | | | | | | | | | | | | |
| 8. (+) Debtors | Nil | Nil | Income and expenditure accounts only: Enter the value of debts owed to the body at the year-end. | | | | | | | | | | | | |
| 9. (+) Total cash and investments | 8091.00 | 5936.00 | 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 | Nil | Nil | Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end. | | | | | | | | | | | | |
| 11. (=) Balances carried forward | 8091 | 5936.00 | Total balances should equal line 7 above: Enter the total of (8+9-10). | | | | | | | | | | | | |
| 12. Total fixed assets and long-term assets | 19,308 | 21,918.00 | The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March. | | | | | | | | | | | | |
| 13. Total borrowing | Nil | Nil | The outstanding capital balance as at 31 March of all loans from third parties (including PWLB). | | | | | | | | | | | | |
| 14. Trust funds disclosure note | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr style="background-color: #800000; color: white;"> <th>Yes</th> <th>No</th> <th>N/A</th> </tr> <tr> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input type="radio"/></td> </tr> </table> | Yes | No | N/A | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr style="background-color: #800000; color: white;"> <th>Yes</th> <th>No</th> <th>N/A</th> </tr> <tr> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input type="radio"/></td> </tr> </table> | Yes | No | N/A | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 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). |
| Yes | No | N/A | | | | | | | | | | | | | |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | | | | | | | | | | | | | |
| Yes | No | N/A | | | | | | | | | | | | | |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | | | | | | | | | | | | | |

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 2021-22 was £8.41 per elector.

In 2021-22, the Council made payments totalling £100 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 statements and/or the annual governance statement.

Council/Board/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.

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 2022.

RFO signature: *J Picken*

Name: Miss Janette Picken

Date: 17.04.22

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: 1406 22/33

Chair of meeting signature:

S. Heather Rowland

Name: Mrs H Rowland

Date: 20.05.22

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 2022 of:

Sesswick Community Council

Auditor General's report

Audit opinion – Qualified

Except for the matters reported below in my Basis for Qualification, on the basis of my review, 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

Annual Governance Statement

I am unable to conclude whether or not the Annual Governance Statement is consistent with the Council's governance arrangements for the year:

- The Council has not provided an Annual Governance Statement as part of this Annual Return

Other matters arising and recommendations

There are no further matters or recommendations 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: 09/03/2023

Annual internal audit report to:

Name of body:

SESSWICK COMMUNITY COUNCIL

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 2022.

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.

| | Agreed? | | | | Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body) |
|---|---------|-----|-----|---------------|--|
| | 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 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. | | | ✓ | | NO PETTY CASH |
| 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. | ✓ * | | | | * SUBJECT TO AMENDMENT IN ISSUE ② OF THE INTERNAL AUDIT REPORT |

| | Agreed? | | | | Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body) |
|--|---------|-----|-----|---------------|--|
| | 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. | ✓ * | | | | * SUBJECT TO MINOR AMENDMENTS IN ISSUE ① OF THE INTERNAL AUDIT REPORT |
| 11. Trust funds (including charitable trusts). The Council/Board/Committee has met its responsibilities as a trustee. | | | ✓ | | |

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:

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

[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 13/05/2022.] * Delete if no report prepared.

Internal audit confirmation

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 2020-21 and 2021-22. I also confirm that there are no conflicts of interest surrounding my appointment.

| | |
|---|---------------------------|
| Name of person who carried out the internal audit: | JDM BUSINESS SERVICES LTD |
| Signature of person who carried out the internal audit: | JDM Business Services Ltd |
| Date: | 13/05/2022 |