

Annual Return for the Year Ended 31 March 2025

Accounts for Year from 01/04/2024 to 31/03/2025

10 April 2025 (2024-2025)

Name of body: ONLLWYN COMMUNITY COUNCIL

	Year ending		Notes and guidance for compilers
	31/03/2024	31/03/2025	
	(£)	(£)	

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	195988.15	98114.35	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	27588.00	28967.40	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	101527.42	210645.58	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	0.00	8549.20	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	0.00	0.00	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).
6. (-) Total other payments	226989.22	245285.18	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	98114.35	83892.95	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	0	0	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	98114.35	83892.95	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 body (except borrowing) at the year-end.

11. (=) Balances carried forward	98114.35	83892.95	Total balances should equal line 7 above: Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	588984.00	651526.00	The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.
13. Total borrowing	0.00	0.00	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

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 2025, that:

	Agreed?		'YES' means that the Council:	Toolkit
	Yes	No*		
1. In consultation with the community, we have developed a vision and purpose for the Council and used this vision to inform the Council's plans, budget and activities.	Y		Has consulted with the community and focussed its activities to meet the community's needs	A, C
2. We have adopted a Code of Conduct for members and officers and implemented an appropriate training plan for members to ensure all councillors understand their role and responsibilities.	Y		Ensures that councillors understand and are equipped to deliver their roles and responsibilities.	B
3. We have ensured that we electronically publish the information the Council is required to publish by law, on its website at Onllwyn Community Council .	Y		Is transparent about its activities and provides the public with all information required by law	A, C, D, E
4. We have taken all reasonable steps to ensure that the Council complies with relevant laws and regulations when exercising its functions, including employment of staff and payment of allowances to members.	Y		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 does so	
5. We have adopted standing orders, financial regulations and terms of reference and ensure that these are followed when conducting business including functions delegated to committees.	Y		Has adopted rules and procedures to govern how the Council conducts its business including procurement of goods and services.	B, E
6. We have put in place arrangements for: <ul style="list-style-type: none"> Effective financial management including the setting and monitoring of the Council's budget Maintenance and security of accurate and up to date accounting and other financial records Identifying potential liabilities, commitments, events and transactions that may have a financial impact on the Council. 	Y		Calculated its budget requirement in accordance with the law and properly monitors its financial position throughout the year	D
7. We have maintained an adequate system of internal control and management of risk, including: <ul style="list-style-type: none"> measures designed to prevent and detect fraud and corruption including clearly documented procedures for authorising and making payments 	Y		Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge including arranging for a competent person, independent of the financial controls	D, E

* Please include an explanation for any 'No' answers

<ul style="list-style-type: none"> assessment and management of risks facing the Council an adequate and effective system of internal audit and reviewed the effectiveness of these arrangements. 			and procedures, to give an objective view on whether these meet the needs of the body.	
8. We have taken appropriate action on all matters raised in previous reports from internal and external audit.	Y		Considered and taken appropriate action to address weaknesses /issues brought to its attention by internal and external auditors.	D, E
9. We have provided proper opportunity for the exercise of electors' rights in accordance with the requirements of the Public Audit (Wales) Act 2004 and the Accounts and Audit (Wales) Regulations 2014.	Y		Has given all persons interested the opportunity to inspect the body's accounts as set out in the notice of audit issued by the Auditor General.	E
10. General power of Competence – The Council has resolved to adopt the General Power of Competence set out in Local Government and Elections (Wales) Act 2021		N	Meets the eligibility criteria to exercise the general Power of Competence	E

Additional disclosure notes

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

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

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 2024-25 was £10.81 per elector.

In 2024-25, the Council made payments totalling £_910_____ under section 137. These payments are included within 'Other payments' in the Accounting Statement.

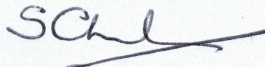

2.

Trust Funds

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.	Yes	No NO	N/A	Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.
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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.

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 2025.	Approval by the Council I confirm that these accounting statements and Annual Governance Statement were approved by the Council under minute reference: Minute ref: ITEM 14 12/5/25
RFO signature: 	Chair signature: 
Name: Simon Chaplin	Name: Ruth Stone
Date: 21 st April 2025	Date: 12.5.25

* Please include an explanation for any 'No' answers

ONLLWYN COMMUNITY COUNCIL
ANNUAL RETURN - Section 2 : Statement of Accounts

Explanation of variances

This is prepared based on information in "Governance and Accountability for Local Councils : a Practitioner's Guide"

Important note: These figures have been prepared on a RECEIPTS and PAYMENTS basis.

Box No.	Description	31/03/2024 £	31/03/2025 £	Variance £	Variance %	Explanation Required?	Notes
1	Balances brought forward	195988.15	98114.35				BALANCE B/F AGREES
2	Income from local taxation/levy	27588.00	28967.40	1379.40	5%	No	
3	Total other receipts	101527.42	210645.58	109118.16	107%	Yes	Increase this year in the uptake of Windfarm benefit applications and funds made available for community benefit. Large insurance claim for damage to building. Windfarm payments into the accounts and paid out = £151K. Insurance claim for damage to building = £13K. Previous financial year land rental = £3K. Local County Council small grant = £14K.
4	Staff Costs	0.00	8549.20	8549.20	N/A	No	First year of paying clerk salary since old clerk passed away.
5	Loan interest/capital repayments	0.00	0.00	0.00	0%	No	N/A
6	Total other payments	226989.22	245285.18	18295.96	8%	No	Insurance claim payment for work carried out to building.
7	Balances carried forward	98114.35	83892.95	-14221.40	14%	Yes	Extra payments made this year covering items that required immediate safety work which was unplanned for.
8	Debtors and stock balances	0.00	0.00	0.00	0%	No	N/A
9	Total cash and investments	98114.35	83892.95	-14221.40	14%	Yes	Extra payments made this year covering items that required immediate safety work which was unplanned for.
10	Creditors	0.00	0.00	0.00	0%	No	N/A

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11	Balances carried forward	98114.35	83892.95	-14221.40	14%	Yes	Extra payments made this year covering items that required immediate safety work which was unplanned for.
12	Total Fixed Assets and Long Term Investments	588984.00	651526.00	62542.00	11%	Yes	Complete removal of an old play park, installation of new play park.
13	Total Borrowings	0.00	0.00	0.00	0%	No	N/A

Please note a breakdown of approved reserves will also be required if the total reserves (Box 7) figure is more than twice the annual precept value (Box 2)

Final Internal Audit Report



Prepared by Kerry-Leigh Grabham

Background

All town and community councils are required by statute to make arrangements for an independent internal audit examination of their accounting records, systems of internal control and for the conclusions to be reported each year in the Annual Return.

This report set outs the work that undertaken in relation to the internal audit 2024 - 2025 financial year.

Internal Audit Approach

In undertaking the internal audit, I have regarded the materiality of transactions and their susceptibility to potential misreporting or misrepresentation in the yearend statement of accounts/annual return. The internal audit programme has been designed to cover and afford appropriate assurance that the Council's financial systems remain robust and operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory framework. The programme is also designed to facilitate the completion of the 'Internal Audit Report' in the Council's Annual Governance & Accountability Return, which requires independent assurance over several internal controls and objectives.

Areas of Testing

Determination	Findings 2024-2025	Recommendations 2024-2025
1. Appropriate books of account have been properly kept throughout the year.	Council uses Scribe Accounting package to produce its accounts. The package was implemented half way through the current financial year. It has been set up on the correct basis and once brought up to date, appropriate records have been kept.	R1 – For the Clerk to enter the minute number in the system, where payments have been approved. This will help identify a clear audit trail.
Determination	Findings 2024-2025	Recommendations 2024-2025
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	Financial regulations have been followed and payments are supported by an invoice, VAT was accounted for.	R2 Financial regulations have been adopted by Council, but they have not been updated Council. A copy of the new financial regulations can be obtained from One Voice Wales.
Determination	Findings 2024-2025	Recommendations 2024-2025
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	Risk assessments have been completed for the Community Hall, Play Parks and the pond. However, the Financial Risk Assessment has not been completed.	R3 For the Financial risk assessment to be completed at the earliest convenience.
Determination	Findings 2024-2025	

		Recommendations 2024 -2025
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.	<p>Advised by the current Clerk that precept demand and budget were set prior to him commencing in post, budget monitoring reports were not completed and therefore could not be audited.</p> <p>No Evidence provided of the precept request.</p>	<p>R4 The Clerk must lead the budget setting process.</p> <p>Council must ensure that it adheres to its financial regulations with regards to the budget setting process.</p> <p>The overall budget and precept figures must be recorded in the minutes of Council meetings to ensure a clear audit trail. With budget monitoring reports provided to Council at least every quarter.</p> <p>R5 Council should ensure that a copy of the precept request is retained.</p>
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	As no evidence of the budget process was provided, it is not possible to determine if the income received in the year was the expected amount.	R6 As part of the budget setting process Council should ensure that hire fees and charges are reviewed.
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	N/A	No Data provided for Audit
7. Salaries to employees and allowances to members were paid in	Salaries were paid inline with minuted approval and the clerk has a contract of employment in place.	

accordance with minuted approvals, and PAYE and NI requirements were properly applied.		
8. Asset and investment registers were complete, accurate, and properly maintained.	The asset register is maintained in Scribe. There is movement in the year with additions and disposals in the year.	R7 To ensure that assets are disposed of to ensure that they are disposed of in accordance with Financial Regulation 14.2
9. Periodic and year-end bank account reconciliations were properly carried out.	6 Bank reconciliation were carried out during the year. This was due to the Clerk learning the new system.	R8 To ensure that Bank Reconciliations are carried out at the end of every month.
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.	Accounts have been prepared on the correct basis. With a clear audit trail.	

11. Trust funds (including charitable trusts). The Council has met its responsibilities as a trustee.	N/A	N/A
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