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: • 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: • measures designed to prevent and detect fraud and corruption including clearly documented procedures for authorising and making payments • assessment and management of risks facing the Council • an adequate and effective system of internal audit and reviewed the effectiveness of these arrangements.	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 and procedures, to give an objective view on whether these meet the needs of the body.	D, E
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

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

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	**Approval by the Council**
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.	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: SChaplin	**Chair signature:** R Stone
Name: Simon Chaplin	**Name:** RUTH STONE
Date: 21st April 2025	**Date:** 12.5.25

* Please include an explanation for any 'No' answers

Auditor General's report and audit opinion

I certify that I have completed the audit of the Annual Return for the year ended 31 March 2025 of **Onllwyn Community Council**. My audit has been conducted on behalf of the Auditor General for Wales and in accordance with the requirements of the Public Audit (Wales) Act 2004 (the 2004 Act) and guidance issued by the Auditor General for Wales.

Audit opinion: Qualified

Except for the matters reported below in my Basis for Qualification, on the basis of my audit, in my opinion no matters have come to my attention to give 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 legislative 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 of Qualification

Accounting Statement

I am unable to conclude whether or not the Accounting Statement properly presents the Council's receipts and payments and financial position:

- No supporting documentation was provided for one material income transaction and two material expenditure transactions, other than the bank statements.

Annual Governance Statement

In my opinion, the Annual Governance Statement is not consistent with the Council's internal controls and governance arrangements for the year:

- The Council has provided positive responses to each assertion in the Annual Governance Statement. However, these assertions are inconsistent with the conclusions stated by the Internal Auditor for assertions 3, 4 and 5.
- The Council has not addressed the matters raised in the Auditor General's report on the 2023-24 annual return regarding the Council's internal controls and governance arrangements.
- The Council has not prepared a full training plan required by the Local Government and Elections (Wales) Act 2021.

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

In my opinion, the Council does not have proper arrangements in place to secure economy, efficiency and effectiveness in its use of resources:

- For two expenditure transactions above £3,000, we found no evidence that the Council obtained at least three fixed-price quotes in accordance with its financial regulations. The Council should comply with its financial regulations by obtaining the required number of quotations where applicable.
- Our testing identified six material expenditure transactions that were approved only after payment had been made and two transactions where no approval was obtained, representing non-compliance with the Council's financial regulations.

Other matters and recommendations

I draw the Council's attention to the following matters and recommendations which do not affect my audit opinion but should be addressed by the Council.

Lack of information

Each year we send the Council an audit notice that sets out the information we need to complete the audit. Failure to provide this information may lead to a qualified audit opinion and potentially an increased audit fee. The Council did not provide the rental agreement for a letting income transaction, or the arrangements for making payments document.

We recommend that the Council reviews the annual audit notice to ensure that all required information is provided on a timely basis.

Staff Costs

We identified a non-material difference of £638.80 between the Clerk's contracted pay and the gross pay recorded in the cash book, which could not be explained based on the information provided. In the absence of payslips, we were unable to determine the reason for this difference or confirm whether PAYE had been correctly applied.

The Council should provide sufficient supporting evidence to substantiate and explain the staff costs figure.

Register of members' interests

The Council does not publish the register of members' interests on its website. However, it is required to make this register available electronically under the Local

Government (Democracy) (Wales) Act 2013, alongside the relevant provisions of the Local Government Act 1972.

The Council should ensure full compliance with its statutory duties by publishing all required information on its website.

Fixed asset register

We identified a non-material difference of £449 between the fixed asset register and the annual return, relating to a laptop omitted from the annual return figure.

The Council should reconcile the fixed asset register to the annual return and ensure all assets are recorded consistently in both records going forward.

Precept set as a Band D not a gross amount

The Local Government Finance Act 1992 requires the Council to set its precept as its calculated budget requirement. This means that the precept should be stated as a gross sum of money to be received by the Council.

The Council's minutes only record a Band D equivalent. In order to ensure transparency, the Council should state the total amount of the precept that is to be raised.

Trust Funds

The Internal Audit Report records 'N/A' for Question 11, but the Council's Annual Governance Statement records 'No' to this question.

The Council should ensure trust fund questions are reviewed and answered consistently across both the Internal Audit Report and the Annual Governance Statement.

Capital projects

The Council did not provide any information in relation to capital projects.

We recommend that the Council reviews the annual audit notice to ensure that all required information is provided on a timely basis.

Training Plan

The Local Government and Elections (Wales) Act 2021, requires the Council to create and publish a plan for councillor and staff training. The Welsh Government provides statutory guidance on this, which states that the plan must be approved by the full council and include details on the type of training, participant numbers, timeframe, and cost.

The training plan provided for audit does not contain the basic information required above.

We recommend that the Council reviews its Training Plan in line with the Welsh Government guidance.

There are no further matters 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: 13/04/2026**