

# Community and Town Councils in Wales

## Annual Return for the Year Ended 31 March 2022

### Accounting statements 2021-22 for:

Name of body: Ammanford Town Council

	Year ending		Notes and guidance for compilers												
	31 March 2021 (£)	31 March 2022 (£)													
<b>Statement of income and expenditure/receipts and payments</b>															
1. Balances brought forward	88,369	155,874	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	259,710	259,710	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.												
3. (+) Total other receipts	8,945	21,100	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.												
4. (-) Staff costs	38,051	44,357	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	0	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).												
6. (-) Total other payments	163,099	179,441	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	155,874	212,886	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).												
<b>Statement of balances</b>															
8. (+) Debtors	34,910	61,357	<b>Income and expenditure accounts only:</b> Enter the value of debts owed to the body at the year-end.												
9. (+) Total cash and investments	120,964	153,529	<b>All accounts:</b> 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	<b>Income and expenditure accounts only:</b> Enter the value of monies owed by the body (except borrowing) at the year-end.												
11. (=) Balances carried forward	155,874	212,886	<b>Total balances should equal line 7 above:</b> Enter the total of (8+9-10).												
12. Total fixed assets and long-term assets	0	29,589	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	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).												
14. Trust funds disclosure note	<table border="1"> <tr> <td>Yes</td> <td>No</td> <td>N/A</td> <td>Yes</td> <td>No</td> <td>N/A</td> </tr> <tr> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> </tr> </table>	Yes	No	N/A	Yes	No	N/A	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<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	Yes	No	N/A										
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>										

## Annual Governance Statement

We acknowledge as the members of the Council/Board/Committee, 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 2022, that:

	Agreed?		'YES' means that the Council/Board/Committee:	PG Ref
	Yes	No*		
<p>1. We have put in place arrangements for:</p> <ul style="list-style-type: none"> <li>effective financial management during the year; and</li> <li>the preparation and approval of the accounting statements.</li> </ul>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	Properly sets its budget and manages its money and prepares and approves its accounting statements as prescribed by law.	6, 12
2. We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.	<input checked="" type="radio"/>	<input checked="" type="radio"/>	Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.	6, 7
3. We have taken all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice that could have a significant financial effect on the ability of the Council/Board/ Committee to conduct its business or on its finances.	<input checked="" type="radio"/>	<input checked="" type="radio"/>	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 has done so.	6
4. We have provided proper opportunity for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014.	<input checked="" type="radio"/>	<input checked="" type="radio"/>	Has given all persons interested the opportunity to inspect the body's accounts as set out in the notice of audit.	6, 23
5. We have carried out an assessment of the risks facing the Council/Board/Committee and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<input checked="" type="radio"/>	<input checked="" type="radio"/>	Considered the financial and other risks it faces in the operation of the body and has dealt with them properly.	6, 9
6. We have maintained an adequate and effective system of internal audit of the accounting records and control systems throughout the year and have received a report from the internal auditor.	<input checked="" type="radio"/>	<input checked="" type="radio"/>	Arranged 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.	6, 8
7. We have considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the Council/Board/Committee and, where appropriate, have included them on the accounting statements.	<input checked="" type="radio"/>	<input checked="" type="radio"/>	Disclosed everything it should have about its business during the year including events taking place after the year-end if relevant.	6
8. We have taken appropriate action on all matters raised in previous reports from internal and external audit.	<input checked="" type="radio"/>	<input checked="" type="radio"/>	Considered and taken appropriate action to address issues/weaknesses brought to its attention by both the internal and external auditors.	6, 8, 23
9. Trust funds – in our capacity as trustee, we have:	<b>Yes</b>	<b>No</b>	Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.	3, 6
<ul style="list-style-type: none"> <li>discharged our responsibility in relation to the accountability for the fund(s) including financial reporting and, if required, independent examination or audit.</li> </ul>	<input checked="" type="radio"/>	<input checked="" type="radio"/>		

\* Please provide explanations to the external auditor on a separate sheet for each 'no' response given; and describe what action is being taken to address the weaknesses identified.

## 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 £\_\_\_\_\_ 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:



Name: Duncan Morgan

Date: 21/9/2022

### 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:

Chair of meeting signature:

Name:

Date:

## Annual internal audit report to:

Name of body:

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.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
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.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
7. Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
8. Asset and investment registers were complete, accurate, and properly maintained.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text

	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.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
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.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
11. Trust funds (including charitable trusts). The Council/Board/Committee has met its responsibilities as a trustee.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text

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. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
13. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
14. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text

\* 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 \_\_\_\_\_.] \* 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:

Signature of person who carried out the internal audit:

Date:

Ammanford Town Council Asset Register

Garden Machinery

Asset/Serial Number	Quantity	Description	Date Bought	Cost When Purchased (ExVAT)	Cost When Purchased (Inc VAT)
4601200002	1	Stihl MM55 Engine Unit & Wheel Kit	23/06/2017	£308.00	£369.60
46017404602	1	Stihl KB-MM bristle brush attachment (wheel kit)	08/07/2017	£116.26	£139.51
42432000006	1	Stihl 92 C-E long recah 145 degree hedge trimmer	23/06/2017	£584.00	£700.80
4244011162	1	Stihl BR 430 blower (63.3cc)	08/07/2017	£373.50	£448.20
4244011162	1	Stihl BR 430 blower (63.3cc)	08/07/2017	£373.50	£448.20
		1 Honda EU70is Generator	2017	£5,250.00	£6,300.00
					no purchase cost available replacement cost from honda website
<b>Sub Total</b>				<b>£7,005.26</b>	<b>£8,406.31</b>

Office Equipment

1	Russell Hobbs Kettle	24/03/2019	£20.82	£24.98
1	Bush M5085UCL Fridge	24/03/2019	£91.66	£109.99
1	AH 4 Double Hook Chrome Hooks	24/03/2019	£9.99	£11.99
1	AH Tea/Coffee Sugar Stacker	24/03/2019	£15.00	£18.00
1	Storepak Strong Archive Pack	24/03/2019	£23.32	£27.98
2	160 litre Storage Box	24/03/2019	£53.32	£63.98
5	84 Litre Storage Box	24/03/2019	£83.25	£99.90
1	Floor Standing Electronic Steel Safe	24/03/2019	£58.33	£70.00
1	Master Lock Key Cabinet	24/03/2019	£25.00	£30.00
1	HP Officejet Pro 7720 MFD	24/03/2019	£108.32	£129.98
3	Double Sided Easel	24/03/2019	£46.23	£55.48
8	6Ft Folding Tables	14/04/2019	£266.56	£319.87
42	GUNDE folding chair in black	12/04/2019	£210.00	£252.00
1	ERIK file cabinet 41x104 white	21/03/2019	£66.67	£80.00
4	DOKUMENT NN letter tray silver-colour	21/03/2019	£31.68	£38.02
4	DRÖNA box 33x38x33 white	21/03/2019	£9.16	£10.99
1	KVISSLE letter tray white	21/03/2019	£15.83	£19.00
2	KALLAX insert w 1 shelf 33x33 white	21/03/2019	£15.00	£18.00

	2	KALLAX insert w door 33x33 white	21/03/2019	£15.00	£18.00
	2	KALLAX shelving unit 77x147 white	21/03/2019	£66.68	£80.02
	2	DETOLF N gls-dr cb 43x163 white	21/03/2019	£100.00	£120.00
	3	IVAR cabinet w doors 80x83 white	21/03/2019	£162.51	£195.01
	4	ERIK drawer ut/3drw/cstrs 41x57 white	21/03/2019	£150.00	£180.00
	8	SKRUVSTA swivel chr Flackarp medium grey GB	21/03/2019	£500.00	£600.00
	4	BEKANT cr tbl tp rt 160x110 oak veneer	21/03/2019	£333.36	£400.03
	6	SUMMERA drop file patterned 16-p	21/03/2019	£32.52	£39.02
	1	OMP Office Chair	16/01/2020	£181.42	£217.70
				<b>£2,691.63</b>	<b>£3,229.96</b>
<b>Civic Badges</b>					
	1	Mayor's Chain & Case		£9,000.00	
	1	Deputy Mayor's Chain		£6,000.00	
				<b>£15,000.00</b>	
			<u>Date Asset</u>		
			<u>Transferred</u>		
<b>Parks,Playgrounds, Splash Parks &amp; Skate Parks</b>			04/06/2019		
<b>Ammanford Park Play Ground</b>					
	1	Wooden Bench		£400.00	
	1	Metal Seating Bench		£400.00	
	1	Wooden Cloverleaf Design Picnic Table		£1,000.00	
	1	Bear Design Litter Bin		£500.00	
	5	Galvanised Metal Cycle Racks		£1,750.00	
		Proludic Basket Swings with 2 Swings (currently removed			
	1	for safety)		£1.00	
	1	Record SSS Activity Trail		£1.00	
	1	See Saw		£1.00	
	1	Ledon Spring Aeroplane		£1.00	
		Record RSS Metal Spinning Roundabout (removed for			
	1	safety)		£1.00	
	1	SMP (Playgrounds Ltd) Junior Multi Play		£1.00	
	1	Metal Spinner Bowl		£1.00	
	1	Record RSS Metal Frame 1 bay 2 Cradle Seat Swing		£1.00	
	1	Proludic Fit Point Outdoor Multi Gym		£1.00	
	1	Sutcliffe Metal Junior Multi Play including Slide		£1.00	
	1	Sutcliffe Play Panel		£1.00	

<u>Ammanford Splash Park</u>		<b>£4,061.00</b>	
	1 SSP Water Play Ship Design Play Activity Equipment	£1.00	
	2 Wooden 2 Bench Seat Picnic Table	£800.00	
	1 Composite Base for Splash Play Area	£1.00	
	1 Square Metal Black Painted Litter Bin	£1.00	
		<b>£803.00</b>	
<u>Property</u>		<u>Date Asset Transferred</u>	<u>Sum Insured</u>
			<u>Calculated Value</u>
	1 Toilet block - Margaret Street Street	05/06/2014	£252,692.00
	1 Changing Rooms, Ammanford Rec	29/03/2019	£281,190.00
	1 Garage, Ammanford Park	04/06/2019	£281,190.00
	1 Maintenance Shed/Workshop	04/06/2019	£112,476.00
	1 Toilet block - Ammanford Park	04/06/2019	£252,692.00
	Gates and Fences	04/06/2019	£56,238.00
	Fixed Outside Equipment	04/06/2019	£29,244.00
	Street Furniture	04/06/2019	£281,190.00
	War Memorials	04/06/2019	£1.00
	Playground Equipment	04/06/2019	£843,570.00
			<b>£10.00</b>
<u>Public Lighting</u>			
	28 Various Locations (valued at £1 each		<b>£28.00</b>
<u>Grand Total</u>			<b>£29,588.89</b>
<u>Note</u>			<b>£31,538.27</b>
	The community assets are given a nominal value of £1 i.e. Parks and fixed equipment located at the park		
	Civic Chains - Their insurance value is used as a basis for valuing		
	Advice from One Voice Wales is that the Council should record a £1 nominal value for the park and equipment inherited on Asset Transfer as they are a community asset and should show a community value only.		
	All park equipment is only insured for public liability and not for replacement cost or cost of damage/vandalism		
	This document is currently under development		