

Accounting statements 2018-19 for:

Name of body:

Handwritten name of body: Langenwick Hamnade & Cheriton Community Council

| | Year ending | | Notes and guidance for compilers | | | | |
|--|-------------------|-------------------|---|-----|----|-----|--|
| | 31 March 2018 (£) | 31 March 2019 (£) | | | | | |
| Statement of income and expenditure/receipts and payments | | | | | | | |
| 1. Balances brought forward | 2663 | 1945 | 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 | 7250 | 7250 | Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies. | | | | |
| 3. (+) Total other receipts | 2617 | 71 | Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants. | | | | |
| 4. (-) Staff costs | 2070 | 2000 | 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 | None | None | Total expenditure or payments of capital and interest made during the year on external borrowing (if any). | | | | |
| 6. (-) Total other payments | 8575 | 3794 | 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 | 1945 | 3472 | 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 | None | None | 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 | 1945 | 3472 | 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 | None | None | Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end. | | | | |
| 11. (=) Balances carried forward | 1945 | 3472 | Total balances should equal line 7 above: Enter the total of (8+9-10). | | | | |
| 12. Total fixed assets and long-term assets | 10,099 | 10,099 | The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March. | | | | |
| 13. Total borrowing | None | None | The outstanding capital balance as at 31 March of all loans from third parties (including PWLB). | | | | |
| 14. Trust funds disclosure note | Yes | No | N/A | Yes | No | N/A | 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). |

Annual internal audit report to:

Name of body: **Manjennith Nammadoc & Cheriton Community C'cil**

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 2019.

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. | ✓ | | | | A MANUAL CASHBOOK HAS BEEN MAINTAINED & CHECKED. |
| 2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for. | ✓ | | | | ALL INCOME & EXPENDITURE HAS BEEN VOUCHERED & CHECKED FOR AUTHENTICITY. VAT AMOUNTS HAVE BEEN CHECKED. |
| 3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these. | ✓ | | | | ALL RISKS HAVE BEEN CONSIDERED - NONE NOTED. |
| 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. | ✓ | | | | RESOURCES HAVE BEEN REGULARLY MONITORED IN LINE WITH AN APPROPRIATE BUDGETING PROCESS. |
| 5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for. | ✓ | | | | VAT ACCOUNTED FOR COLLECTING & CHECKING INVOICES & CASHBOOK ENTRIES. |
| 6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for. | | | N/A | | NO PETTY CASH MAINTAINED. |
| 7. Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied. | ✓ | | | | ALL SALARY PAYMENTS HAVE BEEN CHECKED & VOUCHERED. |
| 8. Asset and investment registers were complete, accurate, and properly maintained. | ✓ | | | | FIXED ASSET REGISTER MAINTAINED & VERIFIED. |

| | 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. | ✓ | | | | Bank reconciliations managed & verified. |
| 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. | ✓ | | | | Bank statements checked & verified. Accounting statements have been prepared on a receipts & payments basis. |
| 11. Trust funds (including charitable trusts). The Council/Board/Committee has met its responsibilities as a trustee. | ✓ | | | | No trust funds held. |

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. | | | | | No risk areas identified. |
| 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 _____.] * 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 2017-18 and 2018-19. I also confirm that there are no conflicts of interest surrounding my appointment.

| | |
|--|---|
| Name of person who carried out the internal audit: name required | IAN JACKSON |
| Internal Auditor address: | 9 CHRYSE CHESCENT MAYALS SWANSEA SA35HJ |
| Signature of person who carried out the internal audit: signature required | IAN JACKSON |
| Date: dd/mm/yyyy | 15th APR 2019. |

Auditor General for Wales' Audit Certificate and report

The external auditor conducts the audit on behalf of, and in accordance with, guidance issued by the Auditor General for Wales. On the basis of their review of the Annual Return and supporting information, they report whether any matters that come to their attention give cause for concern that relevant legislation and regulatory requirements have not been met.

We certify that we have completed the audit of the Annual Return for the year ended 31 March 2019 of:

Cargenith Llanmadoc & Cheriton Community Council

External auditor's report

~~[Except for the matters reported below]~~* On the basis of our review, in our opinion, the information contained in the Annual Return is in accordance with proper practices and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

~~[[These matters along with]* Other matters not affecting our opinion which we draw to the attention of the body and our recommendations for improvement are included in our report to the body dated _____.]~~

Other matters and recommendations

On the basis of our review, we draw the body's attention to the following matters and recommendations which do not affect our audit opinion but should be addressed by the body.

(Continue on a separate sheet if required.)

External auditor's name:

BDO LLP Southampton
United Kingdom

External auditor's signature:

BDO ML

Date:

14/9/19

For and on behalf of the Auditor General for Wales

* Delete as appropriate.