

# Annual Return for the Year Ended 31 March 2025

## Accounting statement 2024-25 for:

Name of body: Insert name here **LLANFYNDYD Carmarthu**

	Year ending		Notes and guidance
	31 March 2024 (£)	31 March 2025 (£)	
<p>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.</p>			
<b>Statement of income and expenditure/receipts and payments</b>			
1. Balances brought forward	8303	11292	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	8500	8500	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	3576	20505	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	3955	4251	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, taxable allowances, PAYE and NI (employees and employers), pension contributions and termination costs. Exclude reimbursement of out-of-pocket expenses.
5. (-) Loan interest/capital repayments	/		Total expenditure or payments of capital and interest made during the year on external borrowing (if any).
6. (-) Total other payments	5132	27924	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	11292	8122	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	/		<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	11292	8122	<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	/		<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	11292	8122	<b>Total balances should equal line 7 above:</b> Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	8797	25597	The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.
13. Total borrowing	/		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.	Yes		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.	Yes		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 [insert name of website].	Yes		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.	Yes		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.	Yes		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"> <li>• Effective financial management including the setting and monitoring of the Council's budget</li> <li>• Maintenance and security of accurate and up to date accounting and other financial records</li> <li>• Identifying potential liabilities, commitments, events and transactions that may have a financial impact on the Council.</li> </ul>	Yes		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"> <li>• measures designed to prevent and detect fraud and corruption including clearly documented procedures for authorising and making payments</li> <li>• assessment and management of risks facing the Council</li> <li>• an adequate and effective system of internal audit and reviewed the effectiveness of these arrangements.</li> </ul>	Yes		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.	Yes		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.	Yes		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. <b>General power of Competence</b> – The Council has resolved to adopt the General Power of Competence set out in Local Government and Elections (Wales) Act 2021	Yes		Meets the eligibility criteria to exercise the general Power of Competence	E

\* Please include an explanation for any 'No' answers

## Disclosure notes

Additional disclosures the Council considers necessary to aid the reader's understanding of the accounting statement and/or the Annual Governance Statement

This 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 £ 300 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	N/A	Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.
	Yes			

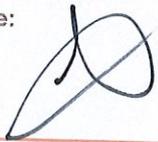
## Council approval and certification

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.

RFO signature:



Name: Gwynol Davies

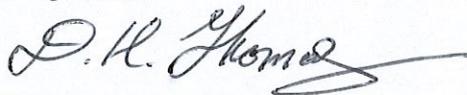
Date: 8/7/25

### Approval by the Council

I confirm that these accounting statements and Annual Governance Statement were approved by the Council under minute reference:

Minute ref: 33/25/5

Chair signature:



Name: Dylan Huw Thomas

Date: 8-7-2025

\* 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 Llanfynydd 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**

#### **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:

- S.1 of the Employment Rights Act 1996 (ERA1996), requires the Council to provide its Clerk with a written contract or a written statement of the specified terms of employment under within two months of starting employment. However, we are unable to establish if the Clerk has been provided with full terms of employment.
- The Council has not provided evidence that it calculated its budget requirement in accordance with the Local Government Finance Act 1992 and that the precept has been set in line with the budget. The Act requires the Council to take into account its income and level of reserves when setting its budget requirement. We recommend that the Council sets a budget in accordance with the Act.
- The Council has not provided evidence that it maintained an adequate and effective system of internal audit for the year.

### **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.

### **Information required for audit**

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.

In particular, it is important that the documents provided are clear and well organised to enable the auditor to follow the audit trail. We found that the Council's cashbook does not meet the minimum standard required of proper practice as it does not contain dates of transactions. This means that the Council is failing to comply with the requirements of the Accounts and Audit (Wales) Regulations 2014.

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

We further recommend that the Council reviews its cashbook to ensure it contains the minimum required information to record the day to day transactions of the Council.

**Publication of member's interests**

The Council does not publish a register of members' interests as required by section 81 of the Local Government Act 2000.

We recommend that the council publishes a register of member's interests document on their website.

**Publication of meeting minutes**

The Council does not publish on its website the information it is required to publish electronically by section 55 of the Democracy and Boundary Commission Cymru etc. Act 2013 and the Local Government and Elections (Wales) Act 2021. This included the January, February & April 2024 minutes.

We recommend that the council updates their archive of minutes & ensure that each minute document is publicly available on their website.

**Insurance of fixed assets**

During our audit we found that only £10,045 of the council's £25,597 fixed assets are directly insured.

We recommend that the council insures all of their fixed assets that are reported in the Annual Report. This will ensure the effective use of public money.

There are no further matters I wish to draw to the Council's attention.

 <b>Richard Harries, Director, Audit Wales</b> <b>For and on behalf of the Auditor General for Wales</b>	<b>Date: 24/11/2025</b>
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