

Community and Town Councils in Wales

Annual Return for the Year Ended 31 March 2022

Accounting statements 2021-22 for:

Name of body:

ROGERSTONE COMMUNITY COUNCIL

	Year ending		Notes and guidance for compilers
	31 March 2021 (£)	31 March 2022 (£)	
Statement of income and expenditure/receipts and payments			
1. Balances brought forward	176,521	200,550	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	149,800	154,663	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	119,195	138,800	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	182,870	205,339	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	62,096	105,598	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	200,550	183,076	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
Statement of balances			
8. (+) Debtors	33,158	51,435	Income and expenditure accounts only: Enter the value of debts owed to the body at the year-end.
9. (+) Total cash and investments	169,728	138,860	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	2,336	7,219	Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	200,550	183,076	Total balances should equal line 7 above: Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	1,827,661	1,835,770	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	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 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*		
1. We have put in place arrangements for: • effective financial management during the year; and • the preparation and approval of the accounting statements.	☒	☐	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.	☒	☐	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.	☒	☐	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.	☒	☐	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.	☒	☐	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.	☒	☐	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.	☒	☐	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.	☒	☐	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: • discharged our responsibility in relation to the accountability for the fund(s) including financial reporting and, if required, independent examination or audit.	☐	☒	Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.	3, 6

* 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 £100 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: *Colin Atyeo*

Name: Colin Atyeo

Date: 20th May 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: 9.2

Chair of meeting signature: *Samuel*

Name: *Sally Mwawa*

Date: *8/6/22*

Annual internal audit report to:

Name of body: Rogerstone Community Council

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	
1. Appropriate books of account have been properly kept throughout the year.	☒	☐	☐	Insert text
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	☒	☐	☐	Insert text
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	☒	☐	☐	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.	☒	☐	☐	Insert text
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	☒	☐	☐	Insert text
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	☒	☐	☐	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.	☒	☐	☐	Insert text
8. Asset and investment registers were complete, accurate, and properly maintained.	☒	☐	☐	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.	☒	☐	☐	☐	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.	☒	☐	☐	☐	Insert text
11. Trust funds (including charitable trusts). The Council/Board/Committee has met its responsibilities as a trustee.	☐	☐	☒	☐	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	☐	☐	☒	☐	Insert text
13. Insert risk area	☐	☐	☒	☐	Insert text
14. Insert risk area	☐	☐	☒	☐	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.

Internal Audit report dated 07/06/2022

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: Vivian Lyn Llewellyn

Signature of person who carried out the internal audit: V L Llewellyn

Date: 07/06/2022

V L Llewellyn

Rogerstone Community Council
2021-22

Explanation of variances
(% change > 15%)

Section 1	2020/21 £	2021/22 £	Variance (+/-) £	Detailed explanation of variance (with amounts £)
Box 3 Other receipts	119,195	138,800	19,605	Increase in income from hall and café lettings and other receipts £21,404. Offset against grants received for coronavirus support £16,438 in 2020/21, not received in 2021-22. Increased income from Jubilee Park £8,714 and Rogerstone & Bassaleg Burial Board £5,114.
Box 4 Staff costs	182,870	205,339	22,469	Increase in staff costs in 2021-22 following temps being employed throughout the year which wasn't possible in 2020-21 due to COVID restrictions.
Box 5 Loan interest/ capital	0	0	0	
Box 6 Other payments	62,096	105,598	43,502	Significant increase in major expenditure incurred on projects funded from Land Sale Reserve in 2021/22 (£31,163) compared with 2020/21 (£9,176). Also significant increase in supplies and services and transport and plant (£22,228) which were not used during COVID lockdown in 2020-21
Box 8 Debtors	33,158	51,435	18,277	Increase in debtor (£10,150) owed by Jubilee Park (Rogerstone) Management Company at year end due to higher staff recharge from RCC in 2021-22 than prior year. More projects able to take place in 2021-22 than 2020-21 as COVID restrictions relaxed so an increase in VAT reclaimed this year of £6,930.
Box 9 Cash and investments	169,728	138,860	-30,868	Decrease in cash balances due to increased spending on supplies and services (£17,406) during the year as well as on special items (£20,711) funded by the council's reserves following COVID restrictions being lifted.
Box 10 Creditors	2,336	7,219	4,883	Increase in suppliers owed money at 31 March 2022 following COVID restrictions being lifted and normal services being allowed (£1,130). Also, March 2022 PAYE/NI owed to HMRC at year end (£3,289).

Box 12 <i>Fixed & long term assets</i>	1,827,681	1,835,770	8,089	
Box 13 <i>Total borrowings</i>	0	0	0	

Rogerstone Community Council
2021-22
Bank reconciliations

	TSB 72801260 £	Nationwide 90100580 £	TOTAL £
Balance b/f per last year accounts	32,312.10	137,415.67	169,727.77
Receipts	297,818.72		297,818.72
Payments	(328,742.76)		(328,742.76)
Transfers	38,668.00	(38,668.00)	0.00
Interest received		56.42	56.42
	<u>40,056.06</u>	<u>98,804.09</u>	<u>138,860.15</u>
Balance per bank at 31 March 2022	40,056.06	98,804.09	138,860.15
Unpresented cheques			0.00
Unrecorded lodgements			0.00
Adjusted balance	<u>40,056.06</u>	<u>98,804.09</u>	<u>138,860.15</u>

Arrangements for making payments

Cash and bank accounts	
Does the Council operate more than one bank account?	YES
If Yes, please provide a description of the accounts operated. Please do not include account numbers at this stage	CURRENT ACCOUNT SAVINGS / RESERVE ACCOUNT
Does the Council operate petty cash or make any payments by cash?	NO
If Yes, what records of cash receipts and payments are kept?	N/A
Payment methods	
Does the Council make payments from its bank accounts by:	
Cheque: If Yes please describe the approval process for signing cheques (approval by council, numbers of signatories etc)	NO
Debit card: If Yes, please describe the approval process for debit card payments and how these are recorded	APPROVALS BY CLECK & ASSISTANT CLECK THEN ALL PAYMENTS REPORTED TO COUNCIL MONTHLY & MINUTED
Direct debits and standing orders: If Yes, please describe how the Council	APPROVALS BY CLECK & ASSISTANT CLECK THEN ALL PAYMENTS REPORTED TO COUNCIL MONTHLY & MINUTED

approves the setting up of the direct debit/standing order.	
Bank transfers; eg direct transfers using internet banking. If Yes please explain how individual payments are made and authorised	PAYMENTS ARE AUTHORISED & MADE BY CLERK & ASSISTANT CLERK. ANY HIGH VALUE TRANSFERS ARE DISCUSSED WITH MEMBERS AT COUNCIL OR CHAIRPERSON FIRST.
Reporting payments to the Council	
Please describe how payments made are reported to the Council. For example: Does the clerk present a schedule of payments to the Council for approval before or after payments are made? Does the clerk report to the Council payments made using a debit card and payments made via standing order and direct debits?	A FULL SCHEDULE OF ALL PAYMENTS ARE REPORTED MONTHLY TO COUNCIL & MINUTED (USUALLY AFTER PAYMENTS, UNLESS THE PAYMENT IS A HIGH VALUE WHICH IS REPORTED BEFORE PAYMENT IS MADE. (OVER £7500)