

# Community and Town Councils in Wales Annual Return for the Year Ended 31 March 2024

## Accounting statements 2023-24 for:

Name of body: Llangammarch Community Council

	Year ending		Notes and guidance
	31 March 2023 (£)	31 March 2024 (£)	
<b>Statement of income and expenditure/receipts and payments</b>			
1. Balances brought forward	12946	14654	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	11800	11800	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	548	4837	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	4513	5128	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	0	0	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).
6. (-) Total other payments	6127	15487	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	14654	10676	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	0	0	<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	14654	10676	<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	14654	10676	<b>Total balances should equal line 7 above:</b> Enter the total of $(8+9-10)$ .
12. Total fixed assets and long-term assets	34468	40448	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).

## 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 2024, that:

	Agreed?		'YES' means that the Council:	PG Ref
	Yes	No*		
1. We have put in place arrangements for: <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>	Yes		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.	Yes		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 to conduct its business or on its finances.	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 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.	yes		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 and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	yes		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.	yes		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 and, where appropriate, have included them on the accounting statements.	yes		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.	yes		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 – 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	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 2023-24 was £9.93 per elector.

In 2023-24, the Council made payments totalling £\_\_\_\_\_0\_\_\_ under section 137. These payments are included within 'Other payments' in the Accounting Statement.

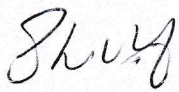
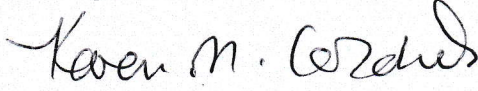
2.

3.

\* Include here any additional disclosures the Council considers necessary to aid the reader's understanding of the accounting statement and/or the annual governance statement.

## 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.

<p><b>Certification by the RFO</b></p> <p>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 2024.</p>	<p><b>Approval by the Council</b></p> <p>I confirm that these accounting statements and Annual Governance Statement were approved by the Council under minute reference:</p>
<p>RFO signature:</p> 	<p>Minute ref: 3060 e)</p>
<p>Name: Sue Will</p>	<p>Chair signature:</p> 
<p>Date: 1/5/24</p>	<p>Name: Karen M Coldrick</p> <p>Date: 1/5/04</p>

## Annual internal audit report to:

Name of body: **Llangammarch Community Council**

The Council'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 2024.

The internal audit has been carried out in accordance with the Council'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.

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

	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.	✓				
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.	✓				
11. Trust funds (including charitable trusts). The Council has met its responsibilities as a trustee.			✓		

**For any risk areas identified by the Council (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.					
13.					
14.					

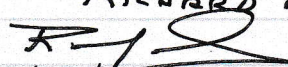
\* If the response is 'no', please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\* 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 are included in my detailed report to the Council dated 14/04/2024.] \* 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 2022-23 and 2023-24. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit:	RICHARD MEARS
Signature of person who carried out the internal audit:	
Date:	14/04/2024

COMMUNITY COUNCIL INTERNAL AUDIT TESTING  
LLANGAMMARCH COMMUNITY COUNCIL  
INTERNAL AUDIT REPORT

INTERNAL AUDITOR: RICHARD MEARS

REVIEWED: 14<sup>th</sup> April 2024

FINANCIAL YEAR ENDING: 31<sup>st</sup> MARCH 2024

INTERNAL CONTROL	SUGGESTED TESTING	FINDINGS	RECOMMENDATIONS
PROPER BOOKKEEPING	Are the accounts maintained and up to date?	Yes – the Council use an excel spreadsheet for accounting and reconciliation purposes	
	Are the accounts arithmetically, correct?	The system self-balances.	
	Are the accounts regularly balanced?	The system self-balances. Accounts are reconciled each month, signed by the Clerk and Counter signed by the Chair	
A) STANDING ORDERS AND FINANCIAL REGULATIONS ADOPTED AND APPLIED; AND B) PAYMENTS CONTROLS	Has the council formally adopted standing orders and financial regulations?	Standing Orders and Financial Regulations were reviewed at the 12 <sup>th</sup> July 2023 meeting	

INTERNAL CONTROL	SUGGESTED TESTING	FINDINGS	RECOMMENDATIONS
	Has a Responsible financial officer been appointed with specific duties?	Sue Lilley is the Clerk and RFO to the Council and she has a contract and a job description outlining her duties	
	Have items or services above the de minimus amount been competitively purchased?	N/A	
	Are payments in the cashbook supported by invoices, authorised and minuted?	Yes – all payments were supported by documentary evidence and approved by the Council before payment.	
	Has VAT on payments been identified, recorded and reclaimed?	Yes – claims were submitted to HMRC during the year.	
	Is s137 expenditure separately recorded and within statutory limits?	None	
RISK MANAGEMENT ARRANGEMENTS	Does a review of the minutes identify any unusual financial activity?	None seen.	

INTERNAL CONTROL	SUGGESTED TESTING	FINDINGS	RECOMMENDATIONS
	Do minutes record the council carrying out an annual risk assessment?	<p>At the EGM Meeting 3<sup>rd</sup> May 2023 it is recorded that Risk assessments checked and agreed.</p> <p>A comprehensive Risk Assessment schedule was presented for the Audit covering Financial, legal Powers, Training, Assets, Staff, H&amp;S, Counsellors etc dated and Adopted 9<sup>th</sup> May 2019 and confirmed 12<sup>th</sup> May 2021.</p> <p>Risk Assessment for following were provided for the audit:</p> <ul style="list-style-type: none"> <li>• Toilets at Tan y Deri 2020 and Covid-19 extra measures signed 12<sup>th</sup> May 2021</li> <li>• One off gathering 18<sup>th</sup> April 2022</li> </ul>	
	Is insurance cover appropriate and adequate?	Insurance policy with BHIB Insurance paid for the year ended 31 <sup>st</sup> May 2025	
	Are internal financial controls documented and regularly reviewed?	<p>Yes – The Chair countersigns the monthly reconciled accounts.</p> <p>Most payments are made online through the Barclays bank online accounting system. Only three cheques were issued during this financial period.</p>	



INTERNAL CONTROL	SUGGESTED TESTING	FINDINGS	RECOMMENDATIONS
<b>BUDGETARY CONTROLS</b>	Has the council prepared an annual budget in support of its precept?	At its meeting on 27 <sup>th</sup> November 2023 the Council agreed a budget for 2022-23 and were signed off in the minutes dated 10 <sup>th</sup> January 2024	
	Is actual expenditure against the budget regularly reported to the council?	Running budget reports are presented to each meeting of the council.	
	Are there any significant unexplained variances from budget?	All variances detailed and explained in Explanation of Variances document	
<b>INCOME CONTROLS</b>	Is income properly recorded and promptly banked?	Yes	
	Does the precept recorded agree to the Council Tax authority's notification?	Yes - £11,800 was requested and £11,800 received from Powys County Council in three tranches.	
	Are security controls over cash and near-cash adequate and effective?	No cash transactions. Only one cheque was issued during the year.	
<b>PETTY CASH PROCEDURES</b>	Is all petty cash spent recorded and supported by VAT invoices/receipts?	There is no petty cash.	

INTERNAL CONTROL	SUGGESTED TESTING	FINDINGS	RECOMMENDATIONS
	Is petty cash expenditure reported to each council meeting?	Not applicable.	
	Is petty cash reimbursement carried out regularly?	Not applicable.	
<b>PAYROLL CONTROLS</b>	Do all employees have contracts of employment with clear terms and conditions?	Sue Lilley's contract was presented for the previous Audit	
	Do salaries paid agree with those approved by the council?	Yes	
	Are other payments to employees reasonable and approved by the council?	Only other payments seen are for expenses which are supported by claims and receipts.	
	Have PAYE/NIC been properly operated by the council as an employer?	Yes – Confirmation seen on monthly payslips of salary and PAYE which is then paid by Online transfer.	
<b>ASSET CONTROLS</b>	Does the council maintain a register of all material assets owned or in its care?	Yes. Asset register presented for the Audit and reviewed at 6 <sup>th</sup> March 2024 meeting	

INTERNAL CONTROL	SUGGESTED TESTING	FINDINGS	RECOMMENDATIONS
	Are the assets and Investments registers up to date?	Yes – new benches added this year. Current estimates are: <ul style="list-style-type: none"> <li>• Riverside Gardens &amp; patio area</li> <li>• Benches</li> <li>• Noticeboards</li> <li>• Playground &amp; equipment</li> </ul> To the value of £40,448	
	Do asset insurance valuations agree with those in the asset register?	Yes	
<b>BANK RECONCILIATION</b>	Is there a bank reconciliation for each account?	Yes	
	Is a bank reconciliation carried out regularly and in a timely fashion?	Yes – Signed by the Clerk monthly and Counter signed by the Chair. Presented to the Councillors at their meetings	
	Are there any unexplained balancing entries in any reconciliation?	No.	
	Is the value of investments held summarised on the reconciliation?	No cash holdings or investments other than the current account	
<b>YEAR-END PROCEDURES</b>	Are year end accounts prepared on the correct accounting basis (Receipts and Payments or Income and Expenditure)?	Receipts and Payments basis used.	

INTERNAL CONTROL	SUGGESTED TESTING	FINDINGS	RECOMMENDATIONS
	Do accounts agree with the Bank Statements?	Yes	
	Is there an audit trail from underlying financial records to the accounts?	Yes – appropriate trail in place.	
	Where appropriate, have debtors and creditors been properly recorded?	Not applicable.	
<b>OTHER ISSUES</b>	Is the Council registered with the Information Commissioner?	Yes – registration number ZA324719 expiring 6 <sup>th</sup> March 2025	
	What arrangements does the Council have for the back up of computer files?	Files are backed up onto an encrypted external hard drive	
	Does the Council have responsibility for any Trust Funds? If so, are they independently examined?	N/A	

  
Signed

Date: 14<sup>th</sup> April 2024

## Council contact details and other core information

Please provide the following contact details for the Council.

	Current details
Clerk's name	Mrs Susan Lilly
Clerk's address	'Llanddewi', Cefn Gorwydd Llangammarch, Powys, LD44DN
Clerk's contact telephone	01591 610792
Clerk's email address	clerk@llangammarchCC.com
Council website	www.llangammarchCC.com

## Accounting records

Please indicate the format in which the Council keeps its accounting records

	Yes / No
Manuscript cashbook / receipts and payments book	No
Spreadsheet	Yes
Accounts software packages:	
• Rialtas	No
• Sage	No
• Scribe	No
• Xero	No
• Other (Please specify)	

## Bank reconciliation

COUNCIL NAME: ...Llangammarch Community Council.....

COUNTY : .....Powys.....

		£
<b>A</b>	Balance on the bank statement at 31 March (taken from bank statement)	10776
	<b>Outstanding items</b>	
<b>B</b>	<b>Less</b> unpresented cheques (List each outstanding cheque)  CHQ 100854 to Gwynerfed High School	100.00
<b>C</b>	<b>Plus</b> uncleared payments into bank (to agree with attached list)	
<b>D</b>	<b>Petty cash</b>  <b>Plus</b> any petty cash balance held at 31 March	
<b>E</b>	Balance in the cash book (Authority's own records) at 31 March (Calculated as $A-B+C+D=E$ and agrees with Box 9 on the Annual Return )	10676

THE OFFICIALS  
 LLANGAMMARCH WELLS COMMUNITY  
 COUNCIL  
 LLANDEWI  
 CEFN GORWYDD  
 LLANGAMMARCH WELLS  
 LD4 4DN


# Your Community Account

## At a glance



### 05 Mar - 04 Apr 2024

Date	Description	Money out £	Money in £	Balance £
5 Mar	Start Balance			10,030.13
6 Mar	<b>DD</b> Direct Debit to Ico Ref: ZA324719	35.00		9,995.13
	On-Line Banking Bill Payment to D Morris Ref: Cleaning	357.96		9,637.17
7 Mar	On-Line Banking Bill Payment to Mrs L Crowhurst Ref: Plants Etc	25.00		9,612.17
	On-Line Banking Bill Payment to Onevoicewales Ref: Membership Ovw	112.00		9,500.17
	On-Line Banking Bill Payment to Anne Woods Ref: Irpw	156.00		9,344.17
	On-Line Banking Bill Payment to C A Butterfield-EL Ref: Irpw	156.00		9,188.17
	On-Line Banking Bill Payment to Lilly Ref: Sundries	239.39		8,948.78
	On-Line Banking Bill Payment to H W Jones Building Ref: Llangammarch CC	1,440.00		7,508.78
11 Mar	On-Line Banking Bill Payment to Fenland Leisure PR Ref: Llan1 63577	724.80		6,783.98
15 Mar	<b>Giro</b> Direct Credit From Lilly Susan Ref: Donation		32.65	6,816.63
20 Mar	<b>DD</b> Direct Debit to British Gas Busine Ref: 603317845260723000	23.19		6,793.44
21 Mar	<b>Giro</b> Direct Credit From Powys CC Creditors Ref: Powys CC		4,500.00	11,293.44

Start balance	£10,030.13
Money out	£3,786.34
▶ Commission charges	£0.00
Money in	£4,532.65
▶ Gross interest earned	£0.00
End balance	£10,776.44

Your deposit is eligible for protection by the Financial Services Compensation Scheme.

Continued

Date	Description	Money out £	Money in £	Balance £
Balance brought forward from previous page				11,293.44
26 Mar	 On-Line Banking Bill Payment to Shaun Philip Hughe Ref: Irpw Payment	156.00		11,137.44
27 Mar	 On-Line Banking Bill Payment to Lilly Ref: Clerk Salary	361.00		10,776.44
4 Apr	Balance carried forward			10,776.44
Total Payments/Receipts		3,786.34	4,532.65	

**Anything wrong?** If you notice any incorrect or unusual transactions, see the next page for how to get in touch with us.



A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
Date	Receipt	Income	Description	Payment	Description	Net	Expenditure	Amount	Balance/Account	Reconciled	Auth'd	transaction	Minute	Power			
		£				£	VAT	£	£	✓	whom	number	number	to Act			
1	Balance b/f from 01.04.21 -		£ 14,653.55		Bank balance	£ 100.00		£ 100.00	£ 14,653.55	✓	jh/cc	2301	2943	LGA1972			
2	Plus total receipts		£ 16,637.34		Reconciliation	£ 100.00		£ 100.00	£ 14,553.55	✓	jh/cc	2302	2942	LGA1972			
3	Less U/P payments		£ -			£ 345.00		£ 345.00	£ 14,108.55	✓	jh/cc	2303	2879/c	LGA1972			
4	Less total payments		£ 20,614.45		Balance c/f	£ 2.20		£ 2.20	£ 14,106.35	✓	pre/cc	2304	2879/c	LGA1972			
5	Balance c/f		£ 10,676.44		Available funds	£ 275.55		£ 275.55	£ 17,764.80	✓	pre/cc	2306	2928/c	LGA1972			
6						£ 457.11		£ 457.11	£ 17,307.69	✓	jh/cc	2307	2928/c	LGA1972			
7						£ 93.88		£ 18.77	£ 17,195.04	✓	jh/cc	2308	2970/b	LGA1972			
8						£ 345.00		£ 345.00	£ 16,850.04	✓	jh/cc	2309	2970/c	LGA1972			
9						£ 258.81		£ 258.81	£ 16,593.23	✓	jh/cc	2310	2970/c	PHA1936			
10						£ 2.20		£ 2.20	£ 16,591.03	✓	pre/cc	2311	2970/c	LGA1972			
11						£ 345.00		£ 345.00	£ 16,246.03	✓	jh/cc	2312	2970/c	LGA1972			
12						£ 2.20		£ 2.20	£ 16,285.91	✓	pre/cc	2314	2970/c	LGA1972			
13						£ 125.50		£ 23.19	£ 16,135.02	✓	jh/cc	2315	2983/b	LGA1972			
14						£ 307.48		£ 46.40	£ 15,781.14	✓	jh/cc	2316	2983/b	LGA1972			
15						£ 38.00		£ 38.00	£ 15,743.14	✓	jh/cc	2317	2983/b	LGA1972			
16						£ 12.46		£ 2.49	£ 15,728.19	✓	jh/cc	2318	2983/b	PHA1936			
17						£ 345.00		£ 345.00	£ 15,383.19	✓	jh/cc	2319	2970/c	LGA1972			
18						£ 2.20		£ 2.20	£ 15,380.99	✓	pre/cc	2320	2970/c	LGA1972			
19						£ 168.62		£ 168.62	£ 15,212.37	✓	jh/cc	2321	2970/c	PHA1936			
20						£ 345.00		£ 345.00	£ 14,867.37	✓	jh/cc	2322	2970/c	LGA1972			
21						£ 2.20		£ 2.20	£ 14,865.17	✓	pre/cc	2323	2970/c	LGA1972			
22						£ 433.33		£ 86.67	£ 18,798.17	✓	jh/cc	2324	2995/b	LGA1972			
23						£ 58.84		£ 11.78	£ 18,278.17	✓	jh/cc	2325	2995/b	LGA1972			
24						£ 35.55		£ 7.12	£ 18,164.88	✓	jh/cc	2326	2995/b	LGA1972			
25						£ 969.46		£ 969.46	£ 17,195.42	✓	jh/cc	2328	2987	LGA1972			
26						£ 400.00		£ 400.00	£ 16,795.42	✓	jh/cc	2329	2995/d	LGM2011			
27						£ 345.00		£ 345.00	£ 16,450.42	✓	jh/cc	2330	2970/c	LGA1972			
28						£ 102.20		£ 102.20	£ 16,348.22	✓	pre/cc	2331	2970/c	LGA1972			
29						£ 345.00		£ 345.00	£ 16,407.43	✓	jh/cc	2332	2970/c	LGA1972			
30						£ 2.20		£ 2.20	£ 16,062.43	✓	pre/cc	2333	2970/c	LGA1972			
31						£ 60.00		£ 12.00	£ 16,060.23	✓	pre/cc	2334	2970/c	LGA1972			
32						£ 169.81		£ 169.81	£ 15,988.23	✓	jh/cc	2335	2970/c	LGA1972			
33						£ 345.00		£ 345.00	£ 15,818.42	✓	pre/cc	2336	2970/c	PHA1936			
34						£ 156.00		£ 156.00	£ 15,473.42	✓	pre/cc	2337	2970/c	LGA1972			
35						£ 137.76		£ 11.17	£ 15,268.49	✓	jh/cc	2339	2970/c	LGA1972			
36						£ 100.00		£ 100.00	£ 15,168.49	✓	jh/cc	2340	3006/b	LGA1972			
37						£ 39.88		£ 39.88	£ 15,128.61	✓	jh/cc	2341	3006/b	LGA1972			

Date: 31st March 2024

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
52	02/11/2023			BACS	IRPW J Haither	£ 156.00	£	£ 156.00	£ 15,012.49	✓	kc/cc	2342	3006/c	LM2011			
53	06/11/2023			BACS	Welsh Air Donation	£ 100.00	£	£ 100.00	£ 14,912.49	✓	jh/cc	2343	3006/c	LM2011			
54	06/11/2023			BACS	IRPW N Jones	£ 156.00	£	£ 156.00	£ 14,756.49	✓	jh/cc	2344	3006/c	LM2011			
55	08/11/2023			DDebit	HMRC	£ 2.20	£	£ 2.20	£ 14,754.29	✓	jh/cc	2345	2970/c	LM2011			
56	08/11/2023			DDebit	Gwynmfedd H S	£ 100.00	£	£ 100.00	£ 14,654.29	UIP	kc/jh	2346	3006/c	Gpoc			
57	09/11/2023	£ 105.60	repayment						£ 14,759.89	✓		2347					
58	17/11/2023			DDebit	British Gas	£ 1.36	£	£ 0.75	£ 14,757.78	✓	pre/cc	2348	2970/c	LM2011			
59	24/11/2023			BACS	D Morris	£ 357.06	£	£ 357.06	£ 14,400.72	✓	jh/cc	2349	2970/c	LM2011			
60	28/11/2023			BACS	Clerk Salary	£ 472.80	£	£ 472.80	£ 13,927.92	✓	pre/cc	2350	2970/c	LM2011			
61	29/11/2023			BACS	Clerk Salary adj	£ 16.00	£	£ 16.00	£ 13,911.92	✓	pre/cc	2351	2970/c	LM2011			
62	05/12/2023			DDebit	HMRC	£ 34.40	£	£ 34.40	£ 13,877.52	✓	pre/cc	2352	2970/c	LM2011			
63	06/12/2023			DDebit	HMRC	£ 4.00	£	£ 4.00	£ 13,873.52	✓	pre/cc	2353	2970/c	LM2011			
64	06/12/2023			BACS	OVW	£ 19.00	£	£ 19.00	£ 13,854.52	✓	jh/cc	2354	2970/c	LM2011			
65	18/12/2023			DDebit	British Gas	£ 14.60	£	£ 0.73	£ 13,839.19	✓	pre/cc	2355	2970/c	LM2011			
66	20/12/2023			BACS	Greenbarnes	£ 1,088.00	£	£ 1,305.63	£ 12,533.56	✓	jh/cc	2356	3004	LM2011			
67	28/12/2023			BACS	Clerk Salary	£ 361.00	£	£ 361.00	£ 12,172.56	✓	pre/cc	2357	2970/c	LM2011			
68	29/12/2023	£ 3,933.00	Precept						£ 16,105.56	✓		2358					
69	05/01/2024			BACS	HMRC	£ 6.20	£	£ 6.20	£ 16,099.36	✓	pre/cc	2359	2970/c	LM2011			
70	11/01/2024			BACS	Amberol - Grant	£ 2,305.00	£	£ 2,766.00	£ 13,333.36	✓	jh/cc	2360	3017/e	LM2011			
71	11/01/2024			BACS	S Lilly	£ 165.88	£	£ 37.06	£ 13,130.42	✓	jh/cc	2361	3017/b	LM2011			
72	11/01/2024			BACS	M Callan	£ 49.74	£	£ 11.95	£ 13,068.73	✓	jh/cc	2362	3017/b	LM2011			
73	18/01/2024			DDebit	British Gas	£ 21.27	£	£ 1.06	£ 13,046.40	✓	pre/cc	2363	2970/c	LM2011			
74	18/01/2024			BACS	Old Rail Garden - Gra	£ 685.78	£	£ 94.99	£ 12,265.63	✓	jh/cc	2364	3017/e	LM2011			
75	19/01/2024			BACS	Old Rail Garden - Gra	£ 105.37	£	£ 21.08	£ 12,139.18	✓	jh/cc	2365	3017/e	LM2011			
76	18/01/2024			BACS	IRPW M Price	£ 156.00	£	£ 156.00	£ 11,983.18	✓	jh/cc	2366	3006/c	LM2011			
77	23/01/2024			BACS	Lilly - NatureGrant	£ 419.99	£	£ 439.64	£ 11,543.54	✓	jh/cc	2367	3017/e	LM2011			
78	26/01/2024			BACS	Clerk Salary	£ 361.00	£	£ 361.00	£ 11,182.54	✓	pre/cc	2368	2970/c	LM2011			
79	01/02/2024			DDebit	HMRC	£ 6.20	£	£ 6.20	£ 11,176.34	✓	pre/cc	2369	2970/c	LM2011			
80	02/02/2024			BACS	Wales Audit (2122)	£ 450.00	£	£ 450.00	£ 10,726.34	✓	pre/cc	2370	2970/c	LM2011			
81	11/02/2024		£ 4,500										3001				
82	12/02/2024			BACS	Old Rail Garden - Gra	£ 342.45	£	£ 63.05	£ 10,320.85	✓	jh/cc	2371	3017/e	LM2011			
83	16/02/2024			DDebit	British Gas	£ 22.40	£	£ 1.12	£ 10,297.33	✓	pre/cc	2372	2970/c	LM2011			
84	23/02/2024			BACS	Clerk Salary	£ 361.00	£	£ 361.00	£ 9,936.33	✓	pre/cc	2373	2970/c	LM2011			
85	01/03/2024			DDebit	HMRC	£ 6.20	£	£ 6.20	£ 9,930.13	✓	pre/cc	2374	2970/c	LM2011			
86	06/03/2024			DDebit	ICO	£ 35.00	£	£ 35.00	£ 9,895.13	✓	pre/cc	2375	2970/c	LM2011			
87	06/03/2024			BACS	D Morris	£ 357.96	£	£ 357.96	£ 9,537.17	✓	jh/cc	2376	3018/b	LM2011			
88	07/03/2024			BACS	IRPW A Woods	£ 156.00	£	£ 156.00	£ 9,381.17	✓	jh/cc	2377	3018/b	LM2011			
89	07/03/2024			BACS	IRPW C B-Elsey	£ 156.00	£	£ 156.00	£ 9,225.17	✓	jh/cc	2378	3018/b	LM2011			
90	07/03/2024			BACS	L Crowhurst	£ 25.00	£	£ 25.00	£ 9,200.17	✓	jh/cc	2379	3018/b	LM2011			
91	07/03/2024			BACS	OVW membership	£ 112.00	£	£ 112.00	£ 9,088.17	✓	pre/cc	2380	2970/c	LM2011			
92	07/03/2024			BACS	H W Jones	£ 1,200.00	£	£ 240.00	£ 7,648.17	✓	jh/cc	2381	3018/b	LM2011			
93	07/03/2024			BACS	S Lilly	£ 200.49	£	£ 38.90	£ 7,408.78	✓	jh/cc	2382	3018/b	LM2011			
94	11/03/2024			BACS	Fenland Leisure	£ 604.00	£	£ 120.80	£ 6,683.98	✓	jh/cc	2383	3016	LM2011			
95	15/03/2024	£ 32.65	donations loos						£ 6,716.63	✓		2384					
96	20/03/2024			DDebit	British Gas	£ 22.09	£	£ 1.10	£ 6,693.44	✓	pre/cc	2385	2970/c	LM2011			
97	21/03/2024	£ 4,500.00	Nature Grant						£ 11,193.44	✓		2386	3001				
98	26/03/2024			BACS	IRPW S Hughes	£ 156.00	£	£ 156.00	£ 11,037.44	✓	jh/cc	2387	3018/b	LM2011			
99	27/03/2024			BACS	Clerk Salary	£ 361.00	£	£ 361.00	£ 10,676.44	✓	jh/cc	2388	2970/c	LM2011			
100	Totals	£ 16,637.34				£ 19,064.00	£ 1,550.45	£ 20,614.45	£ 10,676.44								
101																	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	
102	Accounts prepared in accordance with the Accounts																		
103	(and Audit (Wales) Regulations 2005 (SI No 368 W34)																		
104	made under the Public Audit (Wales) Act 2004.																		
105	Signed.....	<i>Sally</i>	Date.....	1/5/24															
106	Sue Lilly, Clerk & RFO																		
107	Signed.....	<i>Sue Lilly</i>	Date.....	1/5/24															
108	Chairman																		
109	<i>Sally</i>																		
110			14/4/2024																
111																			

*Internal Auditor*

£ 4,518.35 Nature Spend

£ 100.00

£ 10,776.44

£ 10,676.44

Outstanding payments

total up Total on Bank Statement

Available on 31/3/2024

## Explanation of variances

### Working out what variances need to be explained

Line in section 1	Last Year £	This Year £	Variance Increase (+) or decrease (-)  (This Year minus Last Year) £	% (Variance divided by Last Year figure multiplied by 100)	Explanation required? Less than 15% - NO More than 15% - YES
Line 3 Total other receipts	548	4837	+4289	782%	Yes
Line 4 Staff costs	4513	5128	+615	13%	No
Line 5 Loan interest/ capital repayments	0	0			
Line 6 Total other payments	6127	15487	+9360	152%	Yes
Line 8 Debtors and stock balances	0	0			
Line 10 Creditors	0	0			
Line 12 Total fixed assets and long term assets	34468	40448	+5980	17.3%	Yes
Line 13 Total borrowing	0	0			

## Suggested layout for explanations

One sheet to be prepared for **each variance** that requires explanation.

Line .....3.....	<b>£</b>
Figure in This Year column	4837
Figure in Last Year column	548
Variance (This Year figure less Last Year figure) A positive figure is an increase, a negative figure is a decrease	782%

<b>Reasons (as many as are applicable)</b>	<b>Amount</b>
	<b>£ 4289</b>
Reason 1 Local Places for -Nature Grant	£4500
Reason 2	
Reason 3	
Reason 4	
Unexplained	
Confirm unexplained amount is less than 15% of Last Year figure	

Please note that explanations should be quantified. An explanation that 'expenditure increased because the Council spent more' will not be accepted.

## Suggested layout for explanations

One sheet to be prepared for **each variance** that requires explanation.

Line .....6.....	£
Figure in This Year column	15487
Figure in Last Year column	6127
Variance (This Year figure less Last Year figure) A positive figure is an increase, a negative figure is a decrease	+152%

Reasons (as many as are applicable)	Amount £ 9360
Reason 1 Roman Solutions for flower troughs	520
Reason 2 GreenBarnes Noticeboard	1306
Reason 3 H Jones – tree felling	1440
Reason 4 Local Places for Nature Grant– (Amberol, Old Rail Way Garden centre & seeds)	4500
Reason 5 Playground sealant	725
Confirm unexplained amount is less than 15% of Last Year figure (14.1%)  (Increase in water rates (we had a leak), £150 excess, donations to local events for coronation (£300), Defibrillator batteries (once every 5-6 years (£150) 2 sets of Pedi Defib pads £250)	869

Please note that explanations should be quantified. An explanation that 'expenditure increased because the Council spent more' will not be accepted.

## Suggested layout for explanations

One sheet to be prepared for **each variance** that requires explanation.

Line .....12.....	<b>£</b>
Figure in This Year column	40448
Figure in Last Year column	34468
Variance (This Year figure less Last Year figure) A positive figure is an increase, a negative figure is a decrease	+17.3%

<b>Reasons (as many as are applicable)</b>	<b>Amount</b>
	<b>£5980</b>
Reason 1 New Noticeboard	1100
Reason 2 New Planters	2800
Reason 3 Garden Equipment	80
Reason 4 Land value increased as the area was larger than when initially valued	2000
Unexplained	
Confirm unexplained amount is less than 15% of Last Year figure	

Please note that explanations should be quantified. An explanation that 'expenditure increased because the Council spent more' will not be accepted.

## Standing Orders and Financial Regulations

Please provide the following information:

1. A copy of the Council's Standing Orders and Financial Regulations applicable to the 2023-24 financial year. (online from website [www.llangammarchCC.com](http://www.llangammarchCC.com)) under 'Council' then 'Information & Policies'

[https://www.llangammarchcc.com/files/ugd/dd2cec\\_1458139fb05a4cb6916a6df364840f08.pdf](https://www.llangammarchcc.com/files/ugd/dd2cec_1458139fb05a4cb6916a6df364840f08.pdf)

2. A copy of the minutes of the meeting at which the Council adopted the Standing Orders and Financial Regulations. (Attached)



**Minutes of the Meeting  
of LLANGAMMARCH COMMUNITY COUNCIL  
Held at 7.30PM ON Wednesday 12<sup>th</sup> July 2023  
at the Alexandra Hall with remote access through Zoom Pro**

*Zoom access was opened at 7.15pm*

**Present:** Cllr Kay Coldrick (Chair), Cllr Jon Hather, Cllr Nicola Jones, Cllr Mairwen Price, Cllr Kees Vugts.

**In Attendance**

Sue Lilly (Clerk)

**2972. Apologies:**

Cllr Woods

**2973 Declarations of Interest**

There were Declarations of Interest from Cllrs Price and Jones for item 13 b)

**2974 Casual Vacancy**

We still have one vacancy but there is interest for the next meeting.

**2975 Minutes of the Meetings on the 3<sup>rd</sup> May 2023**

AGM Minutes – Item 2954 should read: Disciplinary Committee – Cllrs, Price, Butterfield-Elsey and one other – Proposed by Cllr Hather and seconded by Cllr Jones

Ordinary Meeting Minutes – typos corrected on item 2966. Proposed by Cllr Jones and seconded by Cllr Hather

**2976 Matters Arising**

- Riverside papers have not arrived. The Clerk asked for permission to act on those papers when they did arrive and to instruct the solicitor to act. It was agreed that Cllr Price to be a signatory. These decisions were unanimous agreed.
- Impact Assessment – of 105 sent or given out, 37 were returned – an amazing 35%

**2977 New Standing Orders**

It was agreed to adopt the new Standing Orders, with one change. The £500 limits referred to on pages 36,37 should be adjusted to £300. This was proposed by Cllr Coldrick and seconded by Cllr Hather and unanimously agreed.

**2978 Retention of Council Papers**

Powys archives now has Llangammarch CC papers for 2-14/15/16/17. Councillors were reminded that it is good practice not to keep either physical or digital copies of papers. The Clerk keeps what is needed and is the person who would respond to Freedom of Information requests.

**2979 20 mph Speeds**

The Council were concerned that there had been no consultation over these changes, affecting Llangammarch and Cefn Gorwydd. The Clerk was asked to write to Powys CC.

**2980 Tirabad Defibrillator and bus Shelter**

The defibrillator has been checked via Zoll and is now fine.

The bus shelter has been passed from Highways to Travel within Powys. It needs wood treatment, which has been promised.

The bus shelter fencing needs repair. One estimate has been received and Cllr Coldrick will obtain another.

There has been no progress with St Davids.

The Mansion in Tirabad should be open in the New Year.

The Clerk was asked to check with Forestry regarding the trees cut down near Mynegbost.

**2981 PCC, NextDoor, Correspondence received, Local updates**

- Presentations on biodiversity gave a scheme called 'One Metre Matters, devised by Martin Draper of 'On the Verge' in Talgarth. Ideal for any resident to provide for insects. This project will go to the local Dyffryn Irfon Growers and Sustainability Group (DIGS) for them to possibly implement.

- It was suggested that each council have a 'digital ambassador' to help those unfamiliar with technology to get connected.
- Cllr Coldrick has been elected to the Standards Sub-Committee in Powys
- Notification of the Beacons Rally 22-23 July, affecting the road between Cefn Gorwydd and Tirabad
- OVW and Friends of the Earth – Tackling Climate Chaos – LCC is doing well, covering the issues it can.
- There is new recycling scheme in Brecon that hopefully, will be extended to elsewhere, where you get paid to recycle
- Bus shelter for Llangamarch – is one needed, if so where? Clerk to get residents' opinions.
- Powys Health Board is offering opportunities to train as a nurse, online to begin with
- Cynghordy Road lane Closures during the day 10-19<sup>th</sup> July
- Powys Leisure Services are wanting feedback

Zoom turned off at 0825pm

#### 2982 Planning Matters

- If we want a new noticeboard in front of the Post Office, we need a licence. The clerk has applied for one.
- Cefn Llan has yet to have the sewerage disposal (Condition 9) cleared by Powys Planning.
- Application 23/0822/FUL for stabling etc was agreed.
- Residents are reminded that The Cammarch, acting as a pastoral retreat, does not need new planning consent, as its categorisation as a C1, meets the requirement of a hotel/hostel.

#### 2983 Public Conveniences and Play Area

- The hosepipe needs replacing (action Clerk)
- Prices of planters were compared from 3 sources. It was unanimously agreed to use Roman Solutions
- It was agreed that the Clerk to look at a grant from the Powys Shared Prosperity Fund (deadline 1/10 2023) to get planters, signs and other improvements for the area. **Action Clerk**

#### 2983 Finance

- a) Receipts and Payments for the accounts 30/6/2023\*

Proposed by Cllr Hather and seconded by Cllr Price, these were unanimously agreed

- b) Cheques for signature, Payments for approval –

- OVW for Cllr Coldrick's training
- Defib Batteries, WIX, OVW Conference - £353.88 - Clerk
- Plants & Compost - £148.69 – Cllr Price
- Replacement tap - £14.95 M Callan

All unanimously agreed.

- Hall Grant for Alexandra Hall. The accounts had not been verified/audited. It was questioned whether the council should be giving money, when the hall had so much in reserve. LCC needs to treat both halls the same, and stopped grants to Tirabad when they had a lot less. It was agreed to postpone a decision until the next meeting when the full, checked accounts should be available. It was queried whether the hall needed a hygiene rating.

- c) Allowance forms for councillors (*if HMRC decision has been received by the Clerk*). HMRC decision has not been received. The Clerk was asked to approach payroll to see if there is a way through. Payment to the Chairman is not affected by this and would go through, as normal, with the July payroll.

- ❖ Date of Next Meeting – 6<sup>th</sup> September, 7.30pm
- ❖ Venue – **Tirabad Hall**, Llangamarch

Cllr Coldrick thanked everyone and closed the meeting at 21.30

*Karen M. Coldrick  
6/9/23*