

**Aberporth Community Council**

**Notes to Accounts and Internal Audit Procedure**

**Year Ended: 31<sup>st</sup> March 2020**

**Annual Internal Audit Report**

1. Appropriate books of account have been properly kept throughout the year.
  - a. Yes.
  - b. A spreadsheet is kept and finances are discussed in the committee meetings held monthly.
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.
  - a. Yes.
  - b. Payments checked against invoices for accuracy. A list has been produced of payments made with no supporting paperwork and/or any differences in amounts.
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.
  - a. Yes.
  - b. No official risk assessment seen to be carried out, although potential risks are discussed at the monthly committee meetings.
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.
  - a. Yes.
  - b. A budget has been prepared and reserves were appropriate. Any monitoring was done as a part of the monthly meetings.
5. Expected income was fully received, based on correct prices, promptly recorded and promptly banked and VAT was appropriately accounted for.
  - a. Yes.
  - b. Income was correctly recorded and accounted for.
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.
  - a. Yes.
  - b. Councillors fill out expense claim forms and provide receipts for any cash expenses incurred. These are then approved at the monthly meetings.
7. Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.
  - a. Unknown.
  - b. No evidence seen e.g. P60.

8. **Asset and investment registers were complete, accurate and properly maintained.**
  - a. Yes.
  - b. Asset register provided along with a valuation for insurances.
  
9. **Periodic and year-end bank account reconciliations were properly carried out.**
  - a. Unknown.
  - b. No evidence of bank reconciliations carried out until year end.
  
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.**
  - a. Yes.
  - b. With the exemption of items mentioned above in point 2.
  
11. **Trust funds (including charitable trusts). The Council/board/Committee has met its responsibility as a trustee.**
  - a. N/A
  - b.

**Note 2**

**Closing Outstanding Cheques**

The following cheques are those outstanding as at 31<sup>st</sup> March 2020:

Cheque No.	Description	Amount
2084	St Cynwyls	£250.00
2086	St Davids	£250.00
2089	Aberporth PTA	£100.00
2090	Canolfan y Don	£100.00
2091	Aberporth Rainbows	£100.00
2092	Aberporth SLSC	£100.00
2093	Aberporth Scouts	£100.00
2094	Aberporth Rowing	£100.00

**Grand Total** **£1,100.00**

### Note 3

Maintenance expenses are made up of the following items:

Date	Description	Amount
15/05/2019	EA Owens	£300.00
15/05/2019	GH Morris	£228.00
17/06/2019	J Brown	£132.94
17/06/2019	IPC Services	£74.00
17/06/2019	M King	£50.00
09/07/2019	EL Jones	£300.00
09/07/2019	D Addision	£47.96
09/07/2019	J Brown	£74.96
09/07/2019	Colin Evans	£285.00
06/08/2019	Broxap	£722.40
06/08/2019	A McCreary	£191.97
19/08/2019	Playsafety	£328.80
19/08/2019	TVBS	£172.80
12/09/2019	EA Owens	£120.00
12/09/2019	IPC Services	£49.00
09/10/2019	Colin Evans	£235.00
09/10/2019	D Derfel Thomas	£1,234.38
15/11/2019	P Jones & Son	£243.00
15/11/2019	EA Owens	£150.00
15/11/2019	TVBS	£43.80
15/11/2019	A Isaac	£1,500.00
15/11/2019	D Derfel Thomas	£67.44
15/11/2019	D Derfel Thomas	£806.11
26/11/2019	SV Owens	£144.00
14/01/2020	Tobruk Engineering	£456.00
14/01/2020	L Pritchard-Evans	£700.00
29/01/2020	Trefhedyn Garden Centre	£300.00
13/03/2020	IPC Services	£37.00
31/03/2020	IPC Services	£49.00
<b>Grand Total</b>		<b><u>£9,043.56</u></b>

### Note 4

Evidence for Annual Internal Audit Report included, referenced with relevant figure on report.

Minutes for meetings also included, followed by working papers.

**Aberporth Community Council  
Year Ended 31st March 2020  
Income & Expenditure Account**

**Income**

Ceredigion County Council - Precept	41,088.00
Grants	6,329.00
Donations	440.00
Bank Interest Received	11.67
Outstanding Cheques not Cleared	<u>2,965.30</u>
	<u>50,833.97</u>

**Expenses**

Clerk's Salary/Expenses	7,430.24
Councillor Expenses	1,256.30
Administration/Telephone	5,645.03
Maintenance	9,043.56
Grants	5,532.23
One Voice Wales	567.00
Insurance	1,556.81
Grass Cutting & Footpaths	7,149.00
Other	<u>1,358.80 (39,538.97)</u>

**Net Surplus** 11,295.00

**Presented By:**

Opening Bank Balances	
****3057	26,561.85
****5198	23,410.23
****3668	<u>23,573.14</u>
	<u>73,545.22</u>

**Closing Bank Balances**

****3057	37,405.18
****5198	23,421.90
****3668	24,013.14

Net Surplus 11,295.00

Closing Bank Balances 84,840.22

**CERTIFICATE**

In accordance with instructions given to us, we have prepared, without carrying out an audit, the enclosed financial statements from the accounting records provided and from information and explanations supplied to us.

  
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Dated ..... 16/7/2020 .....

**D M B DAVIES**

Accountants  
Broyan House, Priory Street, Cardigan, SA43 1BZ.