

# Accounting statements 2018-19 for:

Name of body: Insert name of body **GORSLAS 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	77,437	49,650	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	76,170	81,290	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	5,765	29,081	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	22,055	23,029	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	87,667	82,811	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	49,650	54,181	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	0	0	<b>Income and expenditure accounts only:</b> Enter the value of debts owed to the body and stock balances held at the year-end.
9. (+) Total cash and investments	49,650	54,181	<b>All accounts:</b> The sum of all current and deposit bank account 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	49,650	54,181	<b>Total balances should equal line 7 above:</b> Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	425,923	437,951	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).
			N/A			N/A	

\* RE-STATED IN ACCORDANCE WITH AUDITORS DIRECTION

# 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:

Gorslas 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.

### Contracts

We note the Council has extended existing contracts without going out to tender as per part 11 of the adopted Financial Regulations and part 18 of the adopted Standing Orders, this is therefore unlawful expenditure. Once a contract has come to an end, the Council should ensure a new procurement process is followed in accordance with its Standing Orders or Financial Regulations.

Councils enter into contracts with suppliers of goods and services. Councils should always seek to get the best value for money possible. Their procedures should make sure that all decisions in relation to awarding contracts are transparent and reasonable.

[[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 30/8/19.]

## 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.

See letter dated 30/8/19

External auditor's name:

Grant Thornton UK LLP

External auditor's signature:

Grant Thornton UK LLP

Date:

30/8/19

For and on behalf of the Auditor General for Wales

\* Delete as appropriate.