

Please confirm the date of each meeting of the council for the year.

If there is no meeting in a particular month, enter an X in that box.

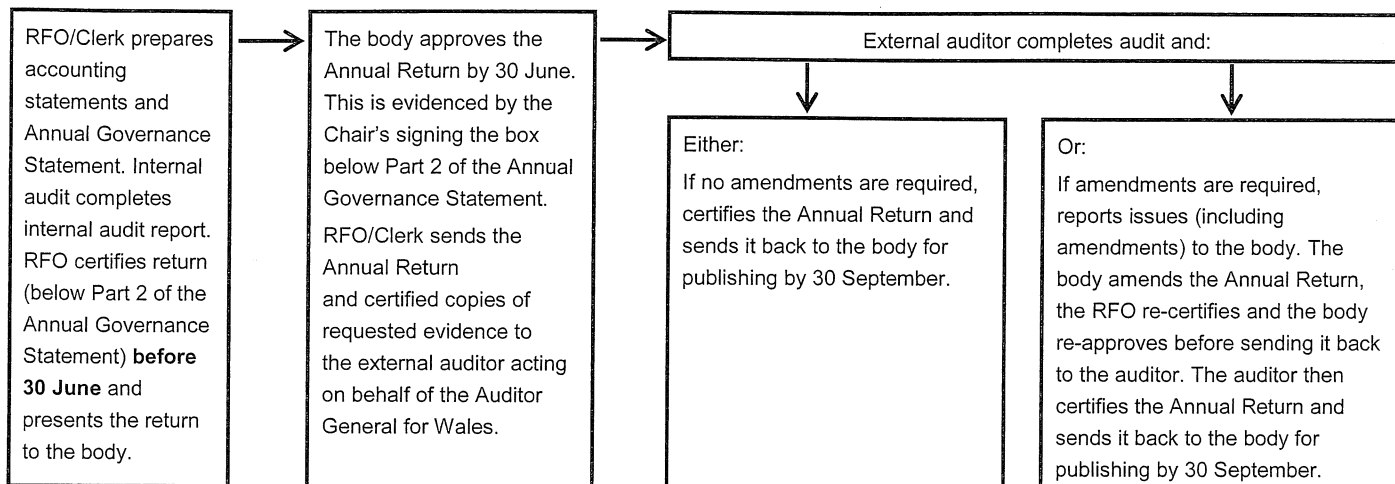
Month	Date	Month	Date
April 2018	11 TH	October 2018	10 TH
May 2018	9 TH	November 2018	14 TH
June 2018	13 TH	December 2018	12 TH
July 2018	11 TH	January 2019	9 TH
August 2018	8 TH	February 2019	13 TH
September 2018	12 TH	March 2019	13 TH

PUBLIC/COUNCIL DOCUMENTATION BILINGUAL

3 1 2018

AUDIT practice COMMUNICATION (QUERIES) BILINGUAL

The accounts and audit arrangements follow the process as set out below.



Please read the guidance on completing this Annual Return and complete all sections highlighted in red including both sections of the Annual Governance Statement.

PLEASE PRINT THIS DOCUMENT FOR SIGNATURE AND SEND IT TO YOUR AUDITOR

Incomplete or incorrect returns may require additional external audit work and incur additional costs. Send the **original** Annual Return, together with all additional information requested, to the external auditor acting on behalf of the Auditor General for Wales. Unless requested, please **do not** send any original financial or other records to the external auditor.

Audited and certified returns are sent back to the body for publication or display of the accounting statements, Annual Governance Statement and the Auditor General for Wales' certificate and report.

Completion checklist

'No' answers mean that you may not have met requirements		Done?	
		Yes	No
Initial submission to the external auditor			
Accounts	Has the RFO certified the accounting statements and the body approved the Annual Return (as evidenced by the relevant signatures), no later than 30 June 2018?	✓	
	Do the accounts add up and does the balance carried forward from last year equal the opening balance this year?	✓	
	Do the papers to be sent to the external auditor include an explanation of significant variations, including a quantified analysis of the changes from last year to this year?	✓	
	Does the bank reconciliation as at 31 March 2018 agree to line 9?	✓	
All sections	Have all red boxes been completed and explanations provided where needed?	✓	
	Has all the information requested by the external auditor been sent with this Annual Return? Please refer to your notice of audit and any additional schedules provided by your external auditor.	✓	
Evidence	Has all the information requested by the external auditor been included?	✓	

Accounting statements 2017-18 for:

Name of body:

Insert name of body

	Year ending		Notes and guidance for compilers
	31 March 2017 (£)	31 March 2018 (£)	

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.

Statement of income and expenditure/receipts and payments

1. Balances brought forward	236,159	252,391	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	280,084	280,683	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	139	381	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	31,175	35,382	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	232,816	234,366	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	252,391	263,707	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	16,403	7,303	Income and expenditure accounts only: Enter the value of debts owed to the body and stock balances held at the year-end.				
9. (+) Total cash and investments	238,463	258,203	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	2,475	1,799	Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.				
11. (=) Balances carried forward	252,391	263,707	Total balances should equal line 7 above: Enter the total of (8+9-10).				
12. Total fixed assets and long-term assets	106,600	108,400	The original 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 (Part 1)

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 2018, that:

	Agreed?		'YES' means that the Council/Board/Committee:	PG Ref
	Yes	No*		
1. We have put in place arrangements for: <ul style="list-style-type: none"> 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 and to ask questions about the body's accounts.	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: <ul style="list-style-type: none"> 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	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.


Annual Governance Statement (Part 2)

	Agreed?		'YES' means that the Body
	Yes	No*	
1. We have considered the adequacy of reserves held by the body in setting the budget for 2017-18 and 2018-19 and have appropriate plans in place for the use of these reserves.	✓		Has met the requirements of the Local Government Finance Act 1989 in setting the budget requirement and precept for the financial years.
2. When awarding grants under section 137 of the Local Government Act 1972, we have kept a separate account of such grants and considered whether or not the benefits arising from such payments are commensurate with the sums paid.	✓		Has kept and appropriate record of grants awarded and ensured that the expenditure is commensurate with the benefit to the community.
3. The council has ensured that it has a lawful obligation to pay a service gratuity to employees* or The council has no obligation or intention to pay a gratuity to employees.*	✓		Has ensured that where it has an arrangement to provide a gratuity to staff, it has ensured that there is a legal obligation to provide the gratuity.

* Please delete as appropriate.

Council/Board/Committee approval and certification

The Council/Board/Committee is responsible for the preparation of the accounting statements in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014 and for the preparation of the Annual Governance Statement.

Certification by the RFO	Approval by the Council/Board/Committee
I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Council/Board/Committee, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2018.	I confirm that these accounting statements and Annual Governance Statement were approved by the Council/Board/Committee under minute reference:
	Insert minute reference and date of meeting
RFO signature: signature required 	Chair signature: signature required
Name: name required JANE LEE	Name: name required
Date: dd/mm/yyyy 20/06/2018	Date: dd/mm/yyyy

Council/Board/Committee re-approval and re-certification (only required if the annual return has been amended at audit)

Certification by the RFO	Approval by the Council/Board/Committee
I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Council/Board/Committee, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2018.	I confirm that these accounting statements and Annual Governance Statement were approved by the Council/Board/Committee under minute reference:
	Insert minute reference and date of meeting
RFO signature: signature required	Chair signature: signature required
Name: name required	Name: name required
Date: dd/mm/yyyy	Date: dd/mm/yyyy

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 2018 of:

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.

[[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 _____.]

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.

(Continue on a separate sheet if required.)

External auditor's name:

External auditor's signature:

Date:

For and on behalf of the Auditor General for Wales

* Delete as appropriate.

Annual internal audit report to:

Name of body:

Insert name of body

ABERGAUENNY TOWN 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 2018.

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	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/Board/Committee has met its responsibilities as a trustee.			✓		

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.					
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/~~Board/Committee~~ are included in my detailed report to the Council/~~Board/Committee~~ dated 27th JUNE 2018.] * Delete if no report prepared.

Internal audit confirmation

I confirm that as the Council's internal auditor, I have not been involved in a management or administrative role within the body or as a member of the body during the financial years 2016-17 and 2017-18. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit: name required	S. B. BEEP
Signature of person who carried out the internal audit: signature required	
Date: dd/mm/yyyy	18/06/2018

Explanation of Variances – Pro forma

Council name – **ABERGAVENNY TOWN COUNCIL**

Section 1	2016/17 £	2017/18 £	Variance (+/-) £	Detailed explanation of variance (Please include monetary values)
Box 2 <i>Annual precept</i>	280,084	280,683	+599 (+ 0.21%)	
Box 3 <i>Total other receipts</i>	139	381	+ 242 (+174%)	Reimbursement from Monmouthshire County Council for hospitality as part of EU Agri-Urban project and bank interest
Box 4 <i>Staff costs</i>	31,175	35,382	+4202 (+13.5%)	During 2017/18, the Town Clerk position became vacant and the Acting Clerk covering during Sept- January was paid on a higher scale of pay. In December payments commenced to the newly appointed Town Clerk who has been employed on a full time basis rather than on the previous 22 hours contract.
Box 5 <i>Loan interest/ capital repayments</i>	0	0	0	
Box 6 <i>Total other payments</i>	232,816	234,366	+1550 (+7%)	
Box 7 Balances carried forward	252,391	263,707	+11,316 (+4.5%)	
Box 8 Debtors and stock balances	16,403	7,303	-9,100 (-55%)	Substantial reduction in Q4 VAT claim for 2017/18 relative to previous year
Box 9 Total cash and investments	238,463	258,203	+19,740 (+8.3%)	
Box 10 Creditors	2,475	1,799	-676 (-27%)	Increased number of invoices were paid and cleared before the year end.
Box 12 Total fixed assets / long term assets	106,600	108,400	+1,800 (+2%)	
Box 13 <i>Total borrowing</i>	0	0		

Bank Reconciliation 2017/18

Abergavenny Town Council

Financial Year Ending March 2018

Prepared by J Lee Clerk/RFO Officer

Balance per bank statement as at 31 st March 2017	£
Current account	10,0000
High Interest Account	<u>249,931.06</u>
Total	259,931.06

Less any unpresented cheques as 31st March 2018 (normally only current account)

Cheque details	£
Cheque Number	
106599 T Davies	100.00
106605 A4B	100.00
106676 Homestart	720.00
106685 Torfaen Pension Fund	<u>808.06</u>
	1728.06

Add

Unbanked cash/receipts	0
Net balance at 31 st March 2018	258,203.00

The net balances reconcile to the cash book (receipts and payments account) for the year, as follows:

CASH BOOK

Opening balance 1 st April 2017	238,463
Add Receipts in the year	290,164
Less payments in the year	270,424
Closing Balance 31st March 2018	258,203

APPENDIX 2

Change of Clerk/RFO/Chairman details

Please return this form to us if there is a change of clerk / RFO or chair or if any of the contact details are incorrect for Abergavenny Town Council.

Please circle preferred method of communication

Letter / Phone / Fax

Email

Title	Mrs		
Initials	J		
Surname	Lee		
Position	Clerk	Clerc	
Address	Town Hall	Neuadd y Dref	
	Cross Street	Stryd y Groes	
Town/City	ABERGAVENNY	Y FENNI	
County	Gwent	Sir Fynwy	
Postcode	NP7 5HD		
Home Tel No.			
Work Tel No.	01873 735820		
Fax no.			
Mobile			
Email	mailto:clerk@abergavennytowncouncil.gov.uk		
Website			

FOR BDO USE ONLY:

FILE UPDATED

RMS UPATED

(PLEASE TICK)

Title	
Initials	
Surname	
Position	
Address	
Town/City	
County	
Postcode	
Home Tel No.	
Work Tel No.	
Fax no.	
Mobile	
Email	

FOR BDO USE ONLY:

FILE UPDATED

RMS UPATED (IF APPLICABLE)

(PLEASE TICK)

APPENDIX 3

Annual Governance Statement (Part 1)

Please enclose the following information to support the assertions below in Part 1

Assertion 1 - We have approved the accounting statements which have been prepared in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014 and proper practices.

To demonstrate the annual return was properly prepared the following document is included as evidence

	Enclosed ✓	Not Enclosed ✓
1a) a copy of the trial balance (electronic systems) or last page of the manuscript cashbook which shows income and expenditure totals for the year	<input checked="" type="checkbox"/>	<input type="checkbox"/>

If any of the above documentation is not enclosed please detail below the reason(s) why.

Assertion 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.

To demonstrate that the notice for the exercise of electors' rights was displayed the following documents are included as evidence.

	Enclosed ✓	Not Enclosed ✓
2a) a copy photograph showing the notice for the exercise of electors' rights was displayed	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2b) confirmation of the notice's exact location	<input checked="" type="checkbox"/>	<input type="checkbox"/>

If any of the above documentation is not enclosed please detail below the reason(s) why.

At : 12:48

Trial Balance for Month No: 12

User : JHL

Trial Balance by Cost Centre

	<u>A/c Code</u>	<u>Account Name</u>	<u>Debit</u>	<u>Credit</u>
	105	VAT Due	7,142.47	
	110	Prepayments	160.03	
	201	Current/Deposit Account	258,203.00	
	310	General Reserves		252,390.66
	501	Creditors		198.83
	510	Accruals		1,600.00
	Total :-	Balance Sheet & Non Centre A/cs	265,505.50	254,189.49
101 Administration	1050	Miscellaneous Income		157.19
	1176	Precept		280,683.00
	1190	Interest Received		223.89
	4000	Salaries	38,364.57	
	4010	Training Courses	495.00	
	4020	Office Expenses	726.37	
	4021	Travel Expenses	301.85	
	4025	Computer Programme	821.50	
	4030	Society Of Town Clerks	225.00	
	4031	One Voice Wales	1,555.00	
	4040	Mayor's Allowance	2,200.00	
	4041	Deputy Mayor's Allowance	220.00	
	4045	Members' Telephone Allowance	1,400.00	
	4060	Election Expenses	1,996.92	
	4061	Insurances	954.52	
	4070	Accountancy Fees	1,534.50	
	4080	Printing & Stationery	554.71	
	4364	Street Sweeping Manual	38,437.50	
	4365	Toilets General	63,800.00	
	4366	other toilets	2,055.56	
	Total :-	101 Administration	155,643.00	281,064.08
105 Section 137	4100	General Grants	8,894.60	
	4105	Citizens Advice Bureau	10,000.00	
	4110	Abergavenny In Bloom	9,308.00	
	4115	Abergavenny Library	583.37	
	Total :-	105 Section 137	28,785.97	0.00
110 Civic Functions & Twinning	4200	Civic Functions	4,204.71	
	4205	Twining	477.00	
	Total :-	110 Civic Functions & Twinning	4,681.71	0.00
120 Arts & Entertainment	4252	Abergavenny Eisteddfod	1,400.00	
	4260	Events Art & Literature	55.00	

At : 12:48

Trial Balance for Month No: 12

User : JHL

Trial Balance by Cost Centre

	<u>A/c Code</u>	<u>Account Name</u>	<u>Debit</u>	<u>Credit</u>
	4290	Local Events	9,306.79	
	Total :-	120 Arts & Entertainment	10,761.79	0.00
125 Recreation Fund	4300	General & Youth Schemes	4,275.00	
	4310	Summer Playscheme	8,000.00	
	Total :-	125 Recreation Fund	12,275.00	0.00
130 Project & Tourism	4350	Projects accumulated fund	2,989.00	
	4354	Dog Waste Bins	5,317.32	
	4410	Tourist Board	7,500.00	
	4415	Foodfest	3,000.00	
	4420	Festival Of Cycling	2,684.28	
	4450	Xmas Lighting & Events	23,310.00	
	4455	CCTV	12,800.00	
	Total :-	130 Project & Tourism	57,600.60	0.00
		Trial Balance Total :	535,253.57	535,253.57
		Difference :	0.00	