



LLANHARAN COMMUNITY COUNCIL

AUDIT COMMITTEE MINUTES

Minutes of the **Audit Committee** meeting held by video link at 7pm on 12th June 2025 in accordance with the:

Local Government and Elections (Wales) Act 2021

Present: Councillors; Rhys Jenkins (Chair), Janine Turner (Deputy Chair), Chris Parker, Nick Richards.

Clerk to the Council: Leigh Smith

Deputy Clerk/RFO: Lisa Phillips

Apologies: None

Absent: Cllr. David Evans

A2025/030 Welcome and apologies for absence.

The Chair welcomed members.

A2025/031 Disclosures of personal and/or prejudicial interests

Cllr Janine Turner declared a personal interest with regards to agenda item 7 (Minute ref A2025/036) regarding 'the Pantry' being a volunteer.

Cllr Chris Parker declared a personal interest with regards to agenda item 7 (Minute ref A2025/036) regarding 'the Pantry' being a volunteer.



A2025/032 Minutes of the Audit committee meeting held on 15th April 2025.

RESOLVED

The minutes of the Audit committee meeting held on 15th April 2025 were approved as a true and accurate record.

A2025/033 Public speaking.

None.

A2025/034 To approve list of payments for financial year to date.

RECOMMENDED

To approve the list of payments for financial year to date as listed in 'Appendix 2' presented to the meeting.

A025/035 To note the spend v budget for April and May 2025.

Noted.

A2025/036 Pantry income and expenditure.

Noted.

A2025/037 Bryncae Community Centre income and expenditure.

Noted.

A2025/038 To approve a virement to the LCDP budget line for the recently awarded grant.

RECOMMENDED

To approve a virement from general reserves for an additional £4999.76 to be added to the LCDP budget line for the recently awarded grant (minute ref 2025/112) as listed in 'Appendix 6' presented to the meeting.

Cllr. Nick Richards joined the meeting.



A2025/039 To approve the completed AGAR for the financial year ending 31 March 2025, including the Accounting Statements and the Annual Governance Statement.

RECOMMENDED

- a) To approve the Accounting Statements including variance documents provided as part of the completed AGAR for financial year ending 31 March 2025.
- b) To approve the Annual Governance Statement provided as part of the completed AGAR for financial year ending 31 March 2025.

A2025/040 Urgent information or items suggested for a future agenda.

None

There being no further business the meeting closed at 7.16pm

The next scheduled meeting of the Audit Committee will be held on 10th July 2025.

Cllr. Rhys Jenkins

Chair of the Audit Committee



LLANHARAN COMMUNITY COUNCIL

AUDIT COMMITTEE MINUTES

Minutes of the **Audit Committee** meeting held by video link at 7pm on 15th April 2025 in accordance with the:

Local Government and Elections (Wales) Act 2021

Present: Councillors; Janine Turner (Chair), Chris Parker, Andrea James.

Clerk to the Council: Leigh Smith

Deputy Clerk/RFO: Lisa Phillips

Apologies: Cllr. David Evans, Cllr. Rhys Jenkins

Absent: None

A2025/012 Welcome and apologies for absence.

The Chair welcomed members.

a) RESOLVED

The reason proffered with regards to Cllr. David Evans' apology for absence be accepted as a valid reason for absence.

b) RESOLVED

The reason proffered with regards to Cllr. Rhys Jenkins' apology for absence be accepted as a valid reason for absence.

A2025/013 Disclosures of personal and/or prejudicial interests

Cllr Janine Turner declared a personal interest with regards to agenda item 7 (Minute ref A2025/018) regarding 'the Pantry' being a volunteer.



Cllr Chris Parker declared a personal interest with regards to agenda item 7 (Minute ref A2025/018) regarding 'the Pantry' being a volunteer.

Cllr Andrea James declared a personal interest with regards to agenda item 7 (Minute ref A2025/018) regarding 'the Pantry' being a volunteer.

A2025/014 Minutes of the Audit committee meeting held on 14th January 2025.

RESOLVED

The minutes of the Audit committee meeting held on 14th January 2025 were approved as a true and accurate record.

A2025/015 Public speaking.

None.

A2025/016 Bank reconciliations and list of payments for Quarter 4, 2024/25.

RECOMMENDED

To approve bank reconciliations and list of payments for Quarter 4 2024/25 as listed in 'Appendix 2' presented to the meeting.

A025/017 Year to date spend v budget.

Noted.

A2025/018 Pantry income and expenditure.

Noted.

A2025/019 Bryncae Community Centre finance report.

Noted.

A2025/020 Transfers between accounts for FY 2024/25.

RECOMMENDED

To approve transfers between accounts for financial year 2024/25 as listed in 'Appendix 5' presented to the meeting.



A2025/021 Virements from general reserves for FY 2024/25.

RECOMMENDED

To approve virements from general reserves for FY 2024/25 as listed in 'Appendix 6' presented to the meeting.

A2025/022 Journals actioned within FY 2024/25.

RECOMMENDED

To approve journals actioned within accounting software for FY 2024/25 as listed in 'Appendix 7' presented to the meeting.

A2025/023 To approve the Fixed Asset Register for FY 2024/25.

Deferred.

A2025/024 To note the findings of the internal interim audit for year ended 31 March 2024.

RECOMMENDED.

- a) To propose and approve social media & GDPR policies.
- b) To add 'wet' signature to all payment schedule and payment documents.
- c) To update Fixed Asset register.
- d) To confirm the total value of precept for FY 2025/26 as £300,409.26.

A2025/025 To consider the Audit Wales certified annual return for year ended 31 March 2024.

NOTED

Unqualified audit opinion received for FY2023/24 as per Auditor General report.

RECOMMENDED

- a) To seek further clarification regarding the Clerk's salary as no material difference observed following subsequent checks.
- b) To confirm the total precept value raised for financial year 2025/26 as £300,409.26 based on a Community Council tax band D rate of £83.92 and a tax base rate of £3579.71.



A025/026 Triennial full audit return FY 2023/24

RECOMMENDED

The Clerk requested that the minutes record their recognition of the exceptional effort and volume of work from the RFO with regards to the submission of the 2023/24 triennial full audit return resulting in an unqualified audit.

A025/027 To approve a virement from general reserves to add £6250 to the Multi Cultural Carnival budget line.

RECOMMENDED

To approve a virement from general reserves for an additional £6250 to be added to the Multi Cultural Carnival budget line to provide a Community Summer Event.

A025/028 To note the Audit Wales conclusion of audit notice for year ended 31 March 2024.

Noted

A025/029 Urgent information or items suggested for a future agenda.

None

There being no further business the meeting closed at 7.26pm

The next scheduled meeting of the Audit Committee will be held on 12th June 2025.

Cllr. David Evans

Chair of the Audit Committee

Date: 10/06/2025

Llanharan Community Council FY25-26**Page 1**

Time: 19:42

Current and Premium Bank A/c**List of Payments made between 01/04/2025 and 31/05/2025**

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
01/04/2025	RCT	BACS	2,385.60	CP	53164934
01/04/2025	SurveyingCymru	BACS	1,194.00	CP	SC-LCC-01
01/04/2025	SSE Electric	DDR	1,126.26	DDR	IV02649130
01/04/2025	SSE Electric	DDR	1,126.26	DDR	IV02649130
01/04/2025	SSE Electric	DDR	-1,126.26	DDR	IV02649130
04/04/2025	Barclays Bank	DIRECT	22.32		13Feb/12Mar
07/04/2025	FareShare Cymru	BACS	65.00	CP	4498
07/04/2025	One Voice Wales	BACS	1,766.00	CP	2025 OVW MSHIP
07/04/2025	Janine Turner	BACS	39.65	CP	310325 VE80
08/04/2025	C Kutlesa	BACS	37.00	CP	BCC 29.3.25 CLEAN
08/04/2025	Tesco Mobile phones x 3	DDR	9.87	DDR	134241480623
10/04/2025	Events Onstage	BACS	2,688.00	CP	Events Onstage
11/04/2025	HMRC NI & Tax	BACS	1,329.90	CP	948PZ001272292512
11/04/2025	Talk Talk	BACS	46.00	CP	27138713
14/04/2025	Combined Playground Services	BACS	110.00	CP	459
14/04/2025	Rialtos	BACS	382.80	CP	SM32021
14/04/2025	Total Energies	BACS	404.53	CP	374248132/25
15/04/2025	RCT	BACS	852.00	CP	53276220
15/04/2025	ARVAL	DDR	500.58	DDR	RI0013246340
15/04/2025	C Kutlesa	BACS	37.00	CP	33 6/4/25 BCC
22/04/2025	C Kutlesa	BACS	37.00	CP	34 12/4/25
22/04/2025	HSBC Bank	DIRECT	5.00	HSBC	Charges 310325
23/04/2025	BNP Paribas Printer	DDR	140.13	DDR	FLLB6830186
28/04/2025	Barclaycard	Apr25	1,548.83		BcardApr25
28/04/2025	RCT Pension Payment	BACS	1,637.18	CP	LCC Apr25 Remit
28/04/2025	STAFF SALARIES	BACS	5,311.98	CP	Sal Apr25
28/04/2025	EDF	BACS	261.24	CP	22918473
29/04/2025	C Kutlesa	BACS	37.00	CP	35 BCC20.4.25
01/05/2025	Parkinson Partnership	1448	300.00	CP	1448
01/05/2025	Brynnna Community Centre	DUGOUTS	1,500.00	CP	DUGOUTS CIL
02/05/2025	Public Sector Deposit Fund	Precept	50,000.00		Precept2526 Tsfr1
02/05/2025	SSE Electric	IV02767002	251.90	DDR	IV02767002
06/05/2025	Clarity Copiers	223536	5.15	CP	223536
06/05/2025	Phat Faces	100525B	160.00	CP	100525B
06/05/2025	C Kutlesa	36	37.00	CP	036
06/05/2025	Sarah Jenkins	2025/2	125.00	CP	2025/2 VE80BALANCE
06/05/2025	Phat Faces	100525A	-245.00	CP	100525A
06/05/2025	Phat Faces	VE80	245.00	CP	100525A
07/05/2025	Public Sector Deposit Fund	Precept	50,000.00		Precept2526 2/4
08/05/2025	Tesco Mobile phones x 3	TESCO	10.46	DDR	134244710192
08/05/2025	Barclays Bank	CHARGES	17.04	Direct	Charges 13Mar13Apr
08/05/2025	Barclaycard	May25LS	1,000.00		May25LScardpayment
08/05/2025	Chris Evans	020525	850.00	CP	020525
08/05/2025	Ryan Morgan Electrical	183	550.00	CP	183
08/05/2025	Pendragon Fireworks	20365	600.00	CP	20365
08/05/2025	Morgan Environmental	3644	126.00	CP	3644
09/05/2025	Public Sector Deposit Fund	Precept	50,000.00		Precept 202526 3/4

Continued on Page 2

List of Payments made between 01/04/2025 and 31/05/2025

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
10/05/2025	Geraint Barnes	160	200.00	CP	160
12/05/2025	RJ	VE80 VINYL	125.05	CP	VE80 Vinyl banners
12/05/2025	Public Sector Deposit Fund	Precept	50,000.00		Precept 2526 4/4
12/05/2025	C Kutlesa	38	37.00	CP	38
12/05/2025	RCT	53276220	852.00	CP	53276220
13/05/2025	Cardiff Ents	1927	500.00	CP	1927
13/05/2025	Rocket Security	698	554.40	CP	698
13/05/2025	Trustmark Print & Design	25996	331.20	CP	Trustmark Print & Design
13/05/2025	C Kutlesa	37	37.00	CP	37
14/05/2025	Public Sector Deposit Fund	CIL2526	50,000.00		CIL2526 1/3
15/05/2025	Public Sector Deposit Fund	CIL2526	50,000.00		CIL2526 2/3
15/05/2025	Public Sector Deposit Fund	CIL2526	50,000.00		CIL2526 3/3
15/05/2025	ARVAL	1336779696	500.58	DDR	RI0013367796
16/05/2025	Llanharan Community Develop Pr	15392	29,999.76	CP	15392
16/05/2025	Talk Talk	27230929	51.40	CP	27230929
16/05/2025	Extrascope	18292	43.20	CP	18292
16/05/2025	Wildlife Trust	2937	10,000.00	CP	2937
19/05/2025	Wales Audit Office	013321	740.00	RJ	ARINV013321
19/05/2025	Rialtas	32903	1,094.40	CP	32903
20/05/2025	C Kutlesa	39	37.00	CP	39
22/05/2025	One Voice Wales	9440	42.00	RJ	9440
22/05/2025	APU	1014	480.00	CP	1014
22/05/2025	APU	1014	-480.00	CP	1014
22/05/2025	APU	1014	480.00	CP	1014
22/05/2025	Total Energies	377114886	134.54	CP	37114886/25
22/05/2025	HSBC Bank	DIRECT	5.00	Direct	30425Charges
22/05/2025	HSBC Bank	DIRECT	-5.00	Direct	Charges300425
22/05/2025	HSBC Bank	DIRECT	5.00	HSBC	300425Charges
23/05/2025	Extrascope	18387	585.82	CP	18387
27/05/2025	Barclaycard	Bcard May	1,682.44		Bcard May 25
28/05/2025	STAFF SALARIES	MAYSALARY	7,237.78	CP	Staff salaries May 25
29/05/2025	FareShare Cymru	4643	65.00	RJ	4643
29/05/2025	AG Gallagher	544881457	5,980.79		544881457
30/05/2025	Prichard Recycling	765	277.44	CP	765
30/05/2025	Trustmark Print & Design	105679	17.98	CP	105679
30/05/2025	RCT Pension Payment	PENSION	2,191.02	CP	LCC May 25 remit
30/05/2025	One Voice Wales	9483	42.00	CP	9483

Total Payments	441,352.22
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List of Payments made between 01/04/2025 and 31/05/2025

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
28/04/2025	Llanharan Service Station	CREDITCARD	31.61	PB	25040901010177
28/04/2025	ALDI	CREDITCARD	48.88	PB	170425
28/04/2025	ALDI	CREDITCARD	111.88	LP	21/03/25
28/04/2025	ALDI	CREDITCARD	141.46	LP	28/03/2025
28/04/2025	ALDI	CREDITCARD	78.99	LP	02/04/25
28/04/2025	Moneysoft	CREDITCARD	103.20	LP	U370391
28/04/2025	ALDI	CREDITCARD	85.35	LP	11/04/25
28/04/2025	ZOOM	CREDITCARD	15.59	LP	INV301450594
28/04/2025	Reach Advertising	CREDITCARD	390.00	LS	1873-5407
28/04/2025	RCT	CREDITCARD	190.00	LS	RCSH10701343
28/04/2025	Indeed	CREDITCARD	186.07	LS	104671886
28/04/2025	Microsoft	CREDITCARD	108.24	LS	E0200VM6KV
28/04/2025	Microsoft	CREDITCARD	24.60	LS	E0200VMBW7
28/04/2025	ZOOM	CREDITCARD	12.99	LS	INV300935096
28/04/2025	ADOBE	CREDITCARD	19.97	LS	IEN2025020943856
28/04/2025	ALDI	240425	27.76	PB	240425
27/05/2025	ALDI	020525	83.36	PB	Pantry
27/05/2025	ALDI	090525	85.76	PB	Pantry
27/05/2025	Llanharan Service Station	2505130101	43.52	PB	25051301010107
27/05/2025	Llanharan Service Station	2505140101	13.10	PB	25051401010268
27/05/2025	ALDI	160525	42.82	PB	Pantry
27/05/2025	ALDI	CREDITCARD	7.74	LP	260425
27/05/2025	ZOOM	3054828	15.59	LP	INV305482824
27/05/2025	Amazon	GB53JH2NAB	6.61	LS	GB53JH2NABEI
27/05/2025	Amazon	53JH1OABEI	40.41	LS	GB53JH1OABEI
27/05/2025	Amazon	GB53JLY0AB	30.82	LS	GB53JLY0ABEI
27/05/2025	Amazon	53IO0IABEI	9.34	LS	GB53IO0IABEI
27/05/2025	Amazon	GB30563422	70.69	LS	GB305634227
27/05/2025	Office Furniture Direct	87412	393.28	LS	87412
27/05/2025	Amazon	53JR2BAB	4.58	LS	GB53JR2BABEI
27/05/2025	Dell	1405285852	993.54	1405285852	Dell
27/05/2025	Amazon	6202706	39.61	LS	204-1003840-6202706
27/05/2025	Microsoft	E0200VWV14	118.08	LS	E0200VWV14
27/05/2025	Microsoft	E0200VWV4J	29.52	LS	E0200VWV4J
27/05/2025	Amazon	GB53VMENAB	94.00	LS	GB53VMENABEI
27/05/2025	Microsoft	G091841906	87.34	LS	G091841906
27/05/2025	ZOOM	305044851	12.99	LS	305044851
27/05/2025	Amazon	GB501TLMEZ	67.98	LS	GB501TLMEZLVXI
27/05/2025	Amazon	GB5007HXU6	40.79	LS	GB5007HXU6TWBI
27/05/2025	Amazon	GB543T3XAB	18.90	LS	GB543T3XABEI
27/05/2025	Amazon	GB500IZM7B	5.34	LS	GB500IZM7BBXNI
27/05/2025	Amazon	GB5450B3AB	20.44	LS	GB5450B3ABEI
27/05/2025	Amazon	GB5450B7AB	5.95	LS	GB5450B7ABEI
27/05/2025	Amazon	GB50032713	21.48	LS	GB50032713UE211
27/05/2025	Poundland	86831	3.00	LP	86831
27/05/2025	Sainsburys	7328	5.00	LP	7328
27/05/2025	Trustmark Stationery	079589	3.99	LP	079589

List of Payments made between 01/04/2025 and 31/05/2025

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
27/05/2025	Microsoft	G090002423	58.22	LS	G090002423
27/05/2025	ADOBE	CREDITCARD	19.97	LS	IEN2025025249094
27/05/2025	Indeed	125-313275	37.93	LS	IE125-00313275
27/05/2025	Microsoft	230425	104.99	LS	230425
27/05/2025	Llanharan Service Station	030525	18.00	25050301010033	Llanharan Service Station
Total Payments			4,231.27		

List of Payments made between 01/04/2025 and 31/05/2025

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
07/04/2025	Current and Premium Bank A/c	Tsfr 1	4,000.00		Tsfr 1
07/04/2025	Current and Premium Bank A/c	2000.00	2,000.00		Tsfr 2
07/04/2025	Current and Premium Bank A/c	Tsfr 3	2,000.00		Tsfr 3
Total Payments			8,000.00		

Detailed Income & Expenditure by Budget Heading 31/05/2025

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>100 Income</u>							
1076 Precept	300,409	300,409	(0)			100.0%	
1090 PSDF Re-invested dividend	8,225	20,000	11,776			41.1%	
1100 Agency Income	0	1,330	1,330			0.0%	
1990 Other Income	0	1,000	1,000			0.0%	
Income :- Income	308,634	322,739	14,105			95.6%	0
Net Income	308,634	322,739	14,105				
<u>200 Administration</u>							
4000 Staff Salaries & Wages (Net)	12,550	74,182	61,632		61,632	16.9%	
4005 Employer & Employee Pension	3,828	29,434	25,606		25,606	13.0%	
4010 Employer & Employee NI & Tax	(1,330)	44,158	45,488		45,488	(3.0%)	
4055 Mileage & Subsistence	0	200	200		200	0.0%	
4057 HR Expenditure	224	1,000	776		776	22.4%	
4060 Council Tax	2,386	2,500	114		114	95.4%	
4065 Office Rent	0	3,500	3,500		3,500	0.0%	
4066 Meeting venue hire	0	400	400		400	0.0%	
4070 IT Costs (Office 365)Web Site	2,238	4,400	2,162		2,162	50.9%	
4075 Telephone & Broadband	17	1,450	1,433		1,433	1.2%	
4080 Electric	240	1,800	1,560		1,560	13.3%	
4085 Water Rates (for Office)	0	200	200		200	0.0%	
4090 Stationery and postage	81	350	269		269	23.1%	
4095 Cleaning Materials	0	50	50		50	0.0%	
4100 Cleaning Contract	0	1,200	1,200		1,200	0.0%	
4105 Office Cap ExpChain of Office	0	1,000	1,000		1,000	0.0%	
4110 Building Maintenance	1,792	3,300	1,508		1,508	54.3%	
4115 Professional and Legal Fees	569	3,500	2,931		2,931	16.3%	
4116 Land Registry Fees	0	240	240		240	0.0%	
4120 Internal Audit Fees	(440)	1,125	1,565		1,565	(39.1%)	
4125 External Audit Fees	740	800	60		60	92.5%	
4130 Subscriptions and Memberships	1,858	2,750	892		892	67.6%	
4135 Bank Charges	39	300	261		261	13.1%	
Administration :- Indirect Expenditure	24,791	177,839	153,048	0	153,048	13.9%	0
Net Expenditure	(24,791)	(177,839)	(153,048)				
<u>220 Insurances</u>							
4200 General Insurance	5,981	6,000	19		19	99.7%	
4205 Vehicle Insurance	0	3,500	3,500		3,500	0.0%	
4210 Office Insurance	0	250	250		250	0.0%	
Insurances :- Indirect Expenditure	5,981	9,750	3,769	0	3,769	61.3%	0
Net Expenditure	(5,981)	(9,750)	(3,769)				

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>240 Staff & Member Training</u>							
4300 Members Training	84	1,100	1,016		1,016	7.6%	
4305 Staff Training	0	1,700	1,700		1,700	0.0%	
Staff & Member Training :- Indirect Expenditure	84	2,800	2,716	0	2,716	3.0%	0
Net Expenditure	(84)	(2,800)	(2,716)				
<u>260 Member's Allowances</u>							
4350 Chair	0	1,500	1,500		1,500	0.0%	
4355 Special Responsibility	0	500	500		500	0.0%	
4360 Member Allowances	0	2,912	2,912		2,912	0.0%	
Member's Allowances :- Indirect Expenditure	0	4,912	4,912	0	4,912	0.0%	0
Net Expenditure	0	(4,912)	(4,912)				
<u>300 Plant & Equipment</u>							
4400 Plant Purchase / Lease	834	5,500	4,666		4,666	15.2%	
4415 Red Tractor Maintenance	0	1,200	1,200		1,200	0.0%	
4420 Portable & Hand Tools Purchase	0	250	250		250	0.0%	
4425 Portable & Hand Tool Maint	0	400	400		400	0.0%	
4430 PPE - New & Replacement	56	300	244		244	18.8%	
4435 Plant & Equipment Fuel	89	750	661		661	11.8%	
Plant & Equipment :- Indirect Expenditure	979	8,400	7,421	0	7,421	11.7%	0
Net Expenditure	(979)	(8,400)	(7,421)				
<u>400 Street Furnishings</u>							
4500 Hanging Baskets	2,424	9,500	7,076		7,076	25.5%	
4505 Christmas Lights and Trees	0	35,000	35,000		35,000	0.0%	
4510 Public Clocks - Maintenance	0	500	500		500	0.0%	
4515 Notice Boards - Maintenance	0	100	100		100	0.0%	
4520 Bus shelter - Maintenance	0	500	500		500	0.0%	
4525 Planters - Maintenance	0	100	100		100	0.0%	
4530 Benches & Tables Maintenance	0	100	100		100	0.0%	
Street Furnishings :- Indirect Expenditure	2,424	45,800	43,376	0	43,376	5.3%	0
Net Expenditure	(2,424)	(45,800)	(43,376)				
<u>500 Community Functions</u>							
4600 Christmas Dinners	0	6,500	6,500		6,500	0.0%	
4610 Firework Display	500	10,000	9,500		9,500	5.0%	

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4615 Multi Cultural Carnival	5,639	7,250	1,611		1,611	77.8%	
Community Functions :- Indirect Expenditure	6,139	23,750	17,611	0	17,611	25.9%	0
Net Expenditure	(6,139)	(23,750)	(17,611)				
<u>550 Grants</u>							
4700 General Grants	0	10,000	10,000		10,000	0.0%	
4710 LCDP - SLA	30,000	25,000	(5,000)		(5,000)	120.0%	
4715 Wild Life Trust - Brynna Woods	0	10,000	10,000	5,000	5,000	50.0%	
Grants :- Indirect Expenditure	30,000	45,000	15,000	5,000	10,000	77.8%	0
Net Expenditure	(30,000)	(45,000)	(15,000)				
<u>600 Outdoor Spaces</u>							
4800 Rights of Way	0	1,330	1,330		1,330	0.0%	
4805 Skateboard Park - Maintenance	110	1,000	890		890	11.0%	
4810 Play & O/Spaces Maintenance	0	1,500	1,500		1,500	0.0%	
4815 General Repair Consumables	(37)	250	287		287	(14.7%)	
Outdoor Spaces :- Indirect Expenditure	73	4,080	4,007	0	4,007	1.8%	0
Net Expenditure	(73)	(4,080)	(4,007)				
<u>620 War Memorials</u>							
4855 Other Maintenance	37	500	463		463	7.4%	
War Memorials :- Indirect Expenditure	37	500	463	0	463	7.4%	0
Net Expenditure	(37)	(500)	(463)				
<u>630 Llanharan Pantry</u>							
1991 Llanharan Pantry	286	0	(286)			0.0%	286
Llanharan Pantry :- Income	286	0	(286)				286
4730 Llanharan Pantry Expenses	583	0	(583)		(583)	0.0%	836
Llanharan Pantry :- Indirect Expenditure	583	0	(583)	0	(583)		836
Net Income over Expenditure	(297)	0	297				
6000 plus Transfer from EMR	836	0	(836)				
6001 less Transfer to EMR	286	0	(286)				
Movement to/(from) Gen Reserve	253	0	(253)				

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>640 Bryncae Community Centre</u>							
1992 BCC Hire Fees	615	13,500	12,885			4.6%	615
Bryncae Community Centre :- Income	615	13,500	12,885			4.6%	615
4060 Council Tax	1,704	8,500	6,796		6,796	20.0%	1,704
4075 Telephone & Broadband	81	600	519		519	13.5%	81
4080 Electric	249	4,000	3,751		3,751	6.2%	249
4095 Cleaning Materials	0	370	370		370	0.0%	
4100 Cleaning Contract	296	2,500	2,204		2,204	11.8%	296
4110 Building Maintenance	0	1,000	1,000		1,000	0.0%	
4135 Bank Charges	10	130	120		120	7.7%	10
4755 Energy - Gas	135	5,500	5,365		5,365	2.4%	472
4760 BCC Water Rates	0	1,000	1,000		1,000	0.0%	
4765 BCC Statutory Compliance Fees	0	1,000	1,000		1,000	0.0%	
4775 Consumables	0	350	350		350	0.0%	
Bryncae Community Centre :- Indirect Expenditure	2,475	24,950	22,475	0	22,475	9.9%	2,812
Net Income over Expenditure	(1,859)	(11,450)	(9,591)				
6000 plus Transfer from EMR	2,812	0	(2,812)				
6001 less Transfer to EMR	615	0	(615)				
Movement to/(from) Gen Reserve	337	(11,450)	(11,787)				
<u>650 Street Lighting Electric</u>							
4575 Street Lighting Electric	0	500	500		500	0.0%	
Street Lighting Electric :- Indirect Expenditure	0	500	500	0	500	0.0%	0
Net Expenditure	0	(500)	(500)				
<u>700 Allotments</u>							
1200 Allotment Income	142	3,150	3,008			4.5%	
Allotments :- Income	142	3,150	3,008			4.5%	0
4900 Allotment Lease Costs	0	22	22		22	0.0%	
4901 Allotment Maintenance	0	600	600		600	0.0%	
4905 Allotment Water	0	400	400		400	0.0%	
Allotments :- Indirect Expenditure	0	1,022	1,022	0	1,022	0.0%	0
Net Income over Expenditure	142	2,128	1,986				

Detailed Income & Expenditure by Budget Heading 31/05/2025

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>750 Community Infrastructure Levy</u>							
1300 Community Infrastructure Levy	153,861	0	(153,861)			0.0%	153,861
Community Infrastructure Levy :- Income	<u>153,861</u>	<u>0</u>	<u>(153,861)</u>				<u>153,861</u>
4958 CIL Grants	1,900	0	(1,900)		(1,900)	0.0%	1,900
4965 CIL LCC shower block	1,100	0	(1,100)		(1,100)	0.0%	1,100
Community Infrastructure Levy :- Indirect Expenditure	<u>3,000</u>	<u>0</u>	<u>(3,000)</u>	<u>0</u>	<u>(3,000)</u>		<u>3,000</u>
Net Income over Expenditure	<u>150,861</u>	<u>0</u>	<u>(150,861)</u>				
6000 plus Transfer from EMR	3,000	0	(3,000)				
6001 less Transfer to EMR	153,861	0	(153,861)				
Movement to/(from) Gen Reserve	<u>0</u>	<u>0</u>	<u>0</u>				
Grand Totals:- Income	463,538	339,389	(124,149)			136.6%	
Expenditure	76,565	349,303	272,738	5,000	267,738	23.4%	
Net Income over Expenditure	<u>386,972</u>	<u>(9,914)</u>	<u>(396,886)</u>				
plus Transfer from EMR	6,648	0	(6,648)				
less Transfer to EMR	154,762	0	(154,762)				
Movement to/(from) Gen Reserve	<u>238,858</u>	<u>(9,914)</u>	<u>(248,772)</u>				

Appendix 4

	Date	£	Receipt	Description
Money In				
Brought forward from 24/25	01/04/2025	1465.12		EMR from 24/25
Total cash receipts	Rolling	346.75		
Total in		1811.87		

Money Out

[illegible]

Total out 594.39

Balance of Funds 1217.48

Ave footfall on a Saturday since 01/04/2025 7

Future funding Approx. weeks 20 weeks

11/06/2025

Llanharan Community Council FY25-26

Page 1

16:18

Detailed Income & Expenditure by Budget Heading 31/05/2025

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>640 Bryncae Community Centre</u>							
1992 BCC Hire Fees	615	13,500	12,885			4.6%	615
Bryncae Community Centre :- Income	615	13,500	12,885			4.6%	615
4060 Council Tax	1,704	8,500	6,796		6,796	20.0%	1,704
4075 Telephone & Broadband	81	600	519		519	13.5%	81
4080 Electric	249	4,000	3,751		3,751	6.2%	249
4095 Cleaning Materials	0	370	370		370	0.0%	
4100 Cleaning Contract	296	2,500	2,204		2,204	11.8%	296
4110 Building Maintenance	0	1,000	1,000		1,000	0.0%	
4135 Bank Charges	10	130	120		120	7.7%	10
4755 Energy - Gas	135	5,500	5,365		5,365	2.4%	472
4760 BCC Water Rates	0	1,000	1,000		1,000	0.0%	
4765 BCC Statutory Compliance Fees	0	1,000	1,000		1,000	0.0%	
4775 Consumables	0	350	350		350	0.0%	
Bryncae Community Centre :- Indirect Expenditure	2,475	24,950	22,475	0	22,475	9.9%	2,812
Net Income over Expenditure	(1,859)	(11,450)	(9,591)				
6000 plus Transfer from EMR	2,812	0	(2,812)				
6001 less Transfer to EMR	615	0	(615)				
Movement to/(from) Gen Reserve	337	(11,450)	(11,787)				
Grand Totals:- Income	615	13,500	12,885			4.6%	
Expenditure	2,475	24,950	22,475	0	22,475	9.9%	
Net Income over Expenditure	(1,859)	(11,450)	(9,591)				
plus Transfer from EMR	2,812	0	(2,812)				
less Transfer to EMR	615	0	(615)				
Movement to/(from) Gen Reserve	337	(11,450)	(11,787)				

Appendix 6

550 Grants

4700	General Grants	0	10,000	10,000		10,000	0.0%
4710	LCDP - SLA	30,000	25,000	(5,000)		(5,000)	120.0%
4715	Wild Life Trust - Brynna Woods	0	10,000	10,000	5,000	5,000	50.0%
Grants :- Indirect Expenditure		<u>30,000</u>	<u>45,000</u>	<u>15,000</u>	<u>5,000</u>	<u>10,000</u>	<u>77.8%</u>
Net Expenditure		<u>(30,000)</u>	<u>(45,000)</u>	<u>(15,000)</u>			

To approve a virement of £4999.76 from general reserves to the LCDP – SLA budget line (£25000) in light of the recently resolved LCDP grant for £29,999.76 (minute reference 2025/112).

Annual Return for the Year Ended 31 March 2025

Accounting statement 2024-25 for:

Name of body: **Lianharan Community Council**

	Year ending		Notes and guidance
	31 March 2024 (£)	31 March 2025 (£)	
Statement of income and expenditure/receipts and payments			
1. Balances brought forward	740,106	787,959	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	261,900	271,894	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	351,110	389,236	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	118,260	99,234	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	446,896	227,267	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	787,959	1,122,587	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
Statement of balances			
8. (+) Debtors	5,392	14,520	Income and expenditure accounts only: Enter the value of debts owed to the body at the year-end.
9. (+) Total cash and investments	786,738	1,123,222	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	4,171	15,155	Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	787,959	1,122,587	Total balances should equal line 7 above: Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	Restated 250,347	256,138	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 2025, that:

	Agreed?		'YES' means that the Council:	Toolkit
	Yes	No*		
1. In consultation with the community, we have developed a vision and purpose for the Council and used this vision to inform the Council's plans, budget and activities.	Yes		Has consulted with the community and focussed its activities to meet the community's needs	A, C
2. We have adopted a Code of Conduct for members and officers and implemented an appropriate training plan for members to ensure all councillors understand their role and responsibilities.	Yes		Ensures that councillors understand and are equipped to deliver their roles and responsibilities.	B
3. We have ensured that we electronically publish the information the Council is required to publish by law, on its website at https://llanharan-cc.gov.wales	Yes		Is transparent about its activities and provides the public with all information required by law	A, C, D, E
4. We have taken all reasonable steps to ensure that the Council complies with relevant laws and regulations when exercising its functions, including employment of staff and payment of allowances to members.	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 does so	
5. We have adopted standing orders, financial regulations and terms of reference and ensure that these are followed when conducting business including functions delegated to committees.	Yes		Has adopted rules and procedures to govern how the Council conducts its business including procurement of goods and services.	B, E
6. We have put in place arrangements for: <ul style="list-style-type: none"> Effective financial management including the setting and monitoring of the Council's budget Maintenance and security of accurate and up to date accounting and other financial records Identifying potential liabilities, commitments, events and transactions that may have a financial impact on the Council. 	Yes		Calculated its budget requirement in accordance with the law and properly monitors its financial position throughout the year	D
7. We have maintained an adequate system of internal control and management of risk, including: <ul style="list-style-type: none"> measures designed to prevent and detect fraud and corruption including clearly documented procedures for authorising and making payments assessment and management of risks facing the Council an adequate and effective system of internal audit and reviewed the effectiveness of these arrangements. 	Yes		Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge including arranging 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.	D, E
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 weaknesses /issues brought to its attention by internal and external auditors.	D, E
9. We have provided proper opportunity for the exercise of electors' rights in accordance with the requirements of the Public Audit (Wales) Act 2004 and 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 issued by the Auditor General.	E
10. General power of Competence – The Council has resolved to adopt the General Power of Competence set out in Local Government and Elections (Wales) Act 2021		No	Meets the eligibility criteria to exercise the general Power of Competence	E

* Please include an explanation for any 'No' answers

Additional disclosure notes

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

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

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 2024-25 was £10.81 per elector.

In 2024-25, the Council made payments totalling £ 28,541 under section 137. These payments are included within 'Other payments' in the Accounting Statement.


2.

Trust Funds

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	N/A	Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.
		No		

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.

Certification by the RFO 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 2025.	Approval by the Council I confirm that these accounting statements and Annual Governance Statement were approved by the Council under minute reference:
RFO signature: 	Minute ref:
Name: Lisa Phillips	Chair signature:
Date: 21/05/25	Name:
	Date:

* Please include an explanation for any 'No' answers

Annual internal audit report to:

Name of body: **Llanharan 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 2025.

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.	✓				<i>Please see our Internal Audit Report dated 19th April 2025</i>
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 contracts/ minuted approvals, and PAYE and NI requirements were properly applied.	✓				''
8. Asset and investment registers were complete, accurate, and properly maintained.	✓				''

* Please include an explanation for any 'No' answers

	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.			✓		<i>The Council does not act for and on behalf of any Charitable Trust or Trust Fund.</i>

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.			✓		<i>No additional risks identified</i>
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 19 May 2025.] * 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 2024-25 and 2025-26. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit:	Claire Lingard
Signature of person who carried out the internal audit:	<i>Claire Lingard</i>
Date:	<i>19 May 2025</i>
	Internal Auditor WGW Online www.wgwonline.org

* Please include an explanation for any 'No' answers

AGAR variances year ending 31st March 2025

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

Line 4 Staff Costs	£
Figure in This Year column	99234
Figure in Last Year column	118260
Variance (This Year figure less Last Year figure) A positive figure is an increase, a negative figure is a decrease	-19026

Reasons (as many as are applicable)	Amount £
Reason 1	Repayment to HMRC in 2023-24 for £10474 of Employer's Allowance claimed from 20/21;21/22;22/23.
Reason 2	
Reason 3	
Reason 4	
Unexplained	-8552
Confirm unexplained amount is less than 15% of Last Year figure	$-8552/118260 = 7\%$ reduction

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

Line 6 Total Other Payments	£
Figure in This Year column	227267
Figure in Last Year column	446896
Variance (This Year figure less Last Year figure) A positive figure is an increase, a negative figure is a decrease	-219629

Reasons (as many as are applicable)	Amount £
Reason 1	£77092 CIL grant awarded to LRGT Floodlights in 2023-24.
Reason 2	£71451 CIL grant awarded to Llanharan OAP to refurb OAP centre in 2023-24.
Reason 3	£13500 of CIL funds spent on carved wood artworks for Brynna Woods.
Reason 4	£4998 of CIL funds spent refurbishing telephone kiosk.
Unexplained	-£52,588
Confirm unexplained amount is less than 15% of Last Year figure	-52588/446896 = 12% reduction

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

Line 8 Debtors & stock	£
Figure in This Year column	14520
Figure in Last Year column	5392
Variance (This Year figure less Last Year figure) A positive figure is an increase, a negative figure is a decrease	9128

Reasons (as many as are applicable)	Amount £
Reason 1	Variance between Q4 VAT Control account = £6561 increase due to Christmas light expansion and LED lighting.
Reason 2	Prepayment of planters = £2424
Reason 3	
Reason 4	
Unexplained	143
Confirm unexplained amount is less than 15% of Last Year figure	$143/5392 = 3\%$ increase

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

Line 10 Creditors	£
Figure in This Year column	15155
Figure in Last Year column	4171
Variance (This Year figure less Last Year figure) A positive figure is an increase, a negative figure is a decrease	10984

Reasons (as many as are applicable)	Amount £
Reason 1	Invoice for £10000 awarded to Wildlife Trust received in 24/25, not paid until 25/26 due to admin issue.
Reason 2	£304 increase in allotment bonds
Reason 3	£420 increase in damage deposit bonds
Reason 4	
Unexplained	260
Confirm unexplained amount is less than 15% of Last Year figure	$260/4171=6\%$ increase

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

Line 12.....	£
Figure in This Year column	256138
Figure in Last Year column	504354
Variance (This Year figure less Last Year figure) A positive figure is an increase, a negative figure is a decrease	-248216

Reasons (as many as are applicable)	Amount £
Reason 1	Fixed asset register value for 2023-24 restated to 256138 as insurance value was being used to calculate as opposed to acquisition value. Therefore removal of shower block insured value £150991-£1 gifted value = £150990 reduction to FAR.
Reason 2	Fixed asset register 2023-24 overstated value of bus shelters by £93410 due to insurance value being used. Therefore removal of insured value £93434-£24 gifted value= £93410 reduction to FAR.
Reason 3	
Reason 4	
Unexplained	-3816
Confirm unexplained amount is less than 15% of Last Year figure	-3816/504354=-1% reduction

Bank reconciliation

COUNCIL NAME: Llanharan Community Council

.....

COUNTY : RCT.....

		£
A	Balance on the bank statement at 31 March (taken from bank statement)	<u>1,123,202.00</u>
B	Outstanding items Less unpresented cheques (List each outstanding cheque)	<u>Nil</u>
C	Plus uncleared payments into bank (to agree with attached list)	<u>Nil</u>
D	Petty cash Plus any petty cash balance held at 31 March	<u>20.00</u>
E	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)	<u>1,123,222.00</u>