

The Members of Dyffren Clydach Community Council
c/o the Clerk to the Council
Hafan Deg
6 Dulais Close
Aberdulais
Neath Port Talbot
SA10 8HA

01 August 2014

Dear Councillors

Dyffren Clydach Community Council: Annual Return for the year ended 31 March 2014

As your Appointed Auditors, we are responsible for providing an opinion on whether the information contained in the Council's Annual Return for the year ended 31 March 2014 is in accordance with the Auditor General for Wales' requirements and that no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

We have received a copy of the Annual Return for the year ended 31 March 2014 and have now substantially completed our audit work. In accordance with the Accounts and Audit (Wales) Regulations 2005 (as amended), we are required to report to you whether there are any significant issues arising which we believe you should consider prior to approval of the Annual Return.

Proposed audit certificate and opinion

Qualification issues

We propose issuing a qualified audit opinion on the Annual Return for the year ended 31 March 2014 in respect of the following matter:

- The Responsible Financial Officer (RFO) certification of the accounting statements prior to audit was not completed before 30 June 2014, as required by Regulation 8B (1) & 8B (2) of the Accounts and Audit (Wales) Regulations 2005 (as amended).

Other matters not affecting our opinion

There are no other matters which we wish to draw to the attention of the Council and we have not identified any misstatements in "Section 1 - Accounting statements" that require to be corrected.

Approving the Annual Return

The Responsible Financial Officer is required to certify Section 3 ('Council approval and certification following the audit'), in accordance with Regulation 8B of the Regulations. The Council must then formally approve the Annual Return and the Chair of the meeting at which this is done should sign and date Section 3, in accordance with Regulation 9 of the Regulations. The minute reference should also be inserted.



Once the Annual Return has been approved, it should be sent back to us at the address below, as soon as possible (please send back the original approved document, not a copy). We will then complete the external Audit Certificate in Section 3 and send the Annual Return back to you for publishing – which you are required to do before 30 September 2014
Yours sincerely

Mazars LLP

Mazars LLP
Appointed Auditors

Section 1 – Accounting statements for:

INDYFFRYN LLYDIAU Community Council

	Year ending		Notes and guidance for compilers				
	31 March 2013 (£)	31 March 2014 (£)					
			Please round all figures to nearest £. Do not leave any boxes blank and report £0 or nil balances. All figures must agree to the Council's underlying financial records for the relevant year.				
1. Balances brought forward	66,506	70,076	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. (+) Annual precept	44,354	44,354	Total amount of precept income received in the year.				
3. (+) Total other receipts	17,879	19,157	Total income or receipts recorded in the cashbook minus the precept. Includes support, discretionary and revenue grants.				
4. (-) Staff costs	28,986	29,733	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.				
5. (-) Loan interest/ capital repayments	6,002	6,002	Total expenditure or payments of capital and interest made during the year on the Council's borrowing (if any).				
6. (-) Total other payments	23,675	18,785	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	70,076	79,067	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).				
8. (+) Debtors and stock balances	3,670	8,122	Income and expenditure accounts only: Enter the value of debts owed to and stock balances held at the year-end.				
9. (+) Total cash and investments	73,848	72,271	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	7,442	1,326	Income and expenditure accounts only: Enter the value of monies owed by the Council (except borrowing) at the year-end.				
11. (=) Balances carried forward	70,076	79,067	Total balances should equal Line 7 above: Enter the total of (8+9-10).				
12. Total fixed assets and long-term assets	30,000 571,932	30,000 556,167	The recorded current book value at 31 March of all fixed assets owned by the Council and any other long-term assets – eg, loans to third parties, other investments to be held for the long term ie, more than 12 months.				
13. Total borrowing	73,804	71,056	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 Council 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).
			✓				✓