

Mr D R Shopland  
Clerk  
Dyffryn Clydach Community Council  
Hafan Deg  
6 Dulais Close  
Aberdulais  
Neath Port Talbot SA10 8HA

Direct line +44 (0) 191 383 3648  
Email Suresh.patel@mazars.co.uk

11 December 2015

Dear Mr Shopland

**Audit of Accounts (Annual Return) for the financial year ended 31 March 2014**

Earlier this year you received I sent you your audited 2014/15 Annual Report and a signed audit certificate. Unfortunately I have now identified an error in your audit certificate. I have incorrectly reported matters within the certificate as 'except for' when they should have been reported clearly as 'other matters'.

I apologise for any inconvenience caused and attached a revised and corrected audit certificate showing only 'other matters' and no 'except for' matters.

Yours sincerely



**Suresh Patel**  
Director

Section 1 – Accounting statements for:

DYFFRYN LLYDACH COMMUNITY COUNCIL

	Year ending		Notes and guidance for compilers				
	31 March 2014 (£)	31 March 2015 (£)	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	70,076	79,067	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	19,157	130,675	Total income or receipts recorded in the cashbook minus the precept. Includes support, discretionary and revenue grants.				
4. (-) Staff costs	29,733	28,265	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	18,785	127,724	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	79,067	92,105	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).				
8. (+) Debtors and stock balances	8122	23,347	<b>Income and expenditure accounts only:</b> Enter the value of debts owed to and stock balances held at the year-end.				
9. (+) Total cash and investments	72271	69,693	<b>All accounts:</b> 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	1,326	1,125	<b>Income and expenditure accounts only:</b> Enter the value of monies owed by the Council (except borrowing) at the year-end.				
11. (=) Balances carried forward	79,067	92,105	<b>Total balances should equal Line 7 above:</b> Enter the total of (8+9-10).				
12. Total fixed assets and long-term assets	30,000 558,167	585,500 <del>626,820</del>	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	71,056	68,183	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).