

Annual Return for the Year Ended 31 March 2025

Accounting statement 2024-25 for:

Name of body: **Goetre Fawr Community Council**

	Year ending		Notes and guidance
	31 March 2024 (£)	31 March 2025 (£)	
			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	19710	22788	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	41001	45000	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	17630	14035	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	22317	23493	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	33236	35124	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	22788	23206	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
Statement of balances			
8. (+) Debtors	0	0	Income and expenditure accounts only: Enter the value of debts owed to the body at the year-end.
9. (+) Total cash and investments	22788	23206	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	0	0	Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	22788	23206	Total balances should equal line 7 above: Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	63785	63785	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.		✓	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.	✓		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 www.goytre.gov.uk	✓		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.	✓		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.	✓		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: • 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.	✓		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: • 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.	✓		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.	✓		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.	✓		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		✓	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 **£1436.82** under section 137. These payments are included within 'Other payments' in the Accounting Statement.

2. Item 1 - Community Vision

Whilst we have published a 'vision' in our annual report, this is not as a direct result of a specific consultation with the electorate. Although a number of individual engagements have taken place during 2024/25, (covering the development of our recreation park, biodiversity planting and installation of dog waste bins), Councillors do not consider that this adequately meets the required level of consultation on which to base a community vision.

3. Item 10 - General power of Competence

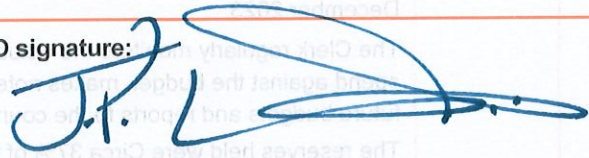
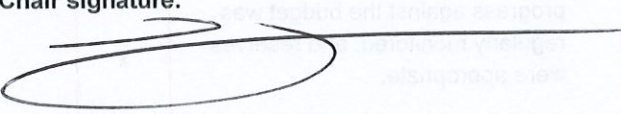
Unfortunately, following the resignation in September 2022 of a Councillor previously elected unopposed, the Council no longer meets the 'Democracy' criteria in order to be eligible, and, as result, ceased to hold the General Power of Competence following the Annual Statutory Meeting in May 2024.

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	We have been advised by Wales Audit to tick the 'Yes' box. However, we act solely as a Custodian Trustee of the lease for the village Community Centre (owned by Monmouthshire County Council). We do not manage any funds, nor do we have any role in the management of the Centre.
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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: Minute ref: 7(vi), page 1590, Minutes dated 16 th June 2025
RFO signature: 	Chair signature: 
Name: Jonathan Lazenby	Name: Cllr. Nigel Morrey
Date: 10 th June 2025	Date: 16 th June 2025

Auditor General's report and audit opinion

I certify that I have completed the audit of the Annual Return for the year ended 31 March 2025 of **Goetre Fawr Community Council**. My audit has been conducted on behalf of the Auditor General for Wales and in accordance with the requirements of the Public Audit (Wales) Act 2004 (the 2004 Act) and guidance issued by the Auditor General for Wales.

Audit opinion: Unqualified

On the basis of my audit, in my opinion no matters have come to my attention to give cause for concern that, in any material respect, the information reported in this Annual Return:

- has not been prepared in accordance with proper practices;
- that relevant legislative and regulatory requirements have not been met;
- is not consistent with the Council's governance arrangements; and
- that the Council does not have proper arrangements in place to secure economy, efficiency and effectiveness in its use of resources.

Other matters and recommendations

I draw the Council's attention to the following matters and recommendations which do not affect my audit opinion but should be addressed by the Council:

Publication of information

Section 55 of the Democracy and Boundary Commission Cymru etc. Act 2013 requires the Council, in so far as is reasonably practicable, to publish alongside its minutes, any documents which are referred to in the minutes.

The Council does not publish documents and reports provided to members. We recommend that the Council reviews its publication arrangements to publish supplementary information.

Invalid VAT number

We note one invoice where the VAT number was not valid (deposit for CCTV cameras).

We recommend that the Council contacts the supplier to ensure it has a correct VAT number for the purposes of reclaiming VAT.

There are no further matters I wish to draw to the Council's attention.

 Deryck Evans, Audit Manager, Audit Wales For and on behalf of the Auditor General for Wales	Date: 25/09/2025
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Annual internal audit report to:

Name of body: **Goetre Fawr 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.	x				Comprehensive records are kept by the Clerk via Cash Flow and Audit spreadsheets which were provided to me. The payment transactions are presented at the next council meeting and recorded in the Minutes.
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	x				Payments are supported by invoices, folio numbers on invoices match the folio numbers on the Audit spreadsheet and bank statements. All expenditure was recorded in the monthly minutes, additional/emergency costs/expenses were approved and recorded in the minutes. VAT was shown separately in the Cashbook and is reclaimed from HMRC annually
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	x				There is a Risk Assessment Schedule in place, last updated in April 2025. The most recent updates are clearly highlighted and circulated. The Schedule is updated regularly throughout the year as risks are identified.
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.	x				A draft budget for 2024-25 was agreed in December 2023. The Clerk regularly monitors the actual spend against the budget, makes notes for future budgets and reports to the council. The reserves held were Circa 37% of the forecast gross expenditure and considered to represent an adequate short-term reserve.

* 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**	
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	x				All expected income has been recorded in the Cashbook and Audit spreadsheet. An overpayment of £1 for rent was recognised and returned to tenant
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.			x		N/A
7. Salaries to employees and allowances to members were paid in accordance with contracts/ minuted approvals, and PAYE and NI requirements were properly applied.	x				Payroll is run by Beverley & Williams Accountants Ltd who notify the Council of monies due to HMRC for tax and NI, provide payslips, P60's and P32's. They also run the Workplace Pension Scheme which is held with NEST. The redeclaration is due in 2026. Mandatory allowances were claimed by three of the eight Members, as all 3 Councillors were able to claim them tax free, they were not paid through the payroll. If standing orders have been set up for salary payments a check each month should be carried out to ensure the correct amount is paid to the employees as the amount of tax deducted can vary by a few pence each month.
8. Asset and investment registers were complete, accurate, and properly maintained.	x				The council has an insurance policy with Zurich which is due for renewal February 2026 The Asset Register has assets listed totalling £308,283, the insurance held is more than this value, as would be expected as items will be replaced on a new for old basis. A claim for a replacement toilet door, due to an act of vandalism, was made against the insurance, and was paid in full less the excess of £100.

	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.	x				The Clerk prepares monthly and year-end cashflows and bank reconciliations that are approved by the Finance Committee.
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.	x				The Council prepares accounting statements on a receipts and payments basis which is appropriate for the size of council. The Cashbook entries were supported by a clear and easy to follow audit trail.
11. Trust funds (including charitable trusts). The Council has met its responsibilities as a trustee.	X				The Council acts solely as a Custodian Trustee of the lease for the village Community Centre. It does not manage any funds, nor does it have any role in the management of the Centre. The council has confirmed with the landlord that it does not have to keep the property insured against fire and storm, as stated in Section 12, because the landlord has the property insured under a group insurance.

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.			X		
13.			X		
14.			X		

* 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.

* Please include an explanation for any 'No' answers

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 (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: Jenny Papamichail
Signature of person who carried out the internal audit: 
Date: 5 th June 2025