

# Ffurflen Flynyddol Cyngor Cymuned yng Nghymru ar gyfer y Flwyddyn a Ddaeth i Ben 31 Mawrth 2023

## Datganiadau cyfrifyddu 2022-23 ar gyfer:

Enw'r corff:

Cyngor Cymuned Cynwyl Elfed

	Y flwyddyn a ddaeth i ben		Nodiadau a chanllawiau i'r sawl sy'n llunio'r cyfrifon
	31 Mawrth 2022 (£)	31 Mawrth 2023 (£)	Dylech dalgrynnu'r holl ffigyrâu i'r £ agosaf. Peidiwch â gadael unrhyw flychau yn wag gan gofnodi balansau o £0 neu ddim. Rhaid i bob ffigwr fod yn gyson â'r cofnodion ariannol sylfaenol ar gyfer y flwyddyn berthnasol.

### Datganiad o incwm a gwariant/derbyniadau a thaliadau

1. Balansau a ddygwyd ymlaen	7787	12023	Cyfanswm y balansau a'r cronfeydd wrth gefn ar ddechrau'r flwyddyn fel y'u cofnodwyd yn y cofnodion ariannol. Rhaid iddo fod yn gyson â llinell 7 y flwyddyn flaenorol.
2. (+) Incwm o drethiant lleol/ardoll	14829	15924	Cyfanswm yr incwm a dderbyniwyd/derbyniadwy yn ystod y flwyddyn o drethiant lleol (praesept) neu ardoll/cyfraniad gan brif gyrrf.
3. (+) Cyfanswm derbyniadau eraill	669	392	Cyfanswm incwm neu dderbyniadau a gofnodwyd yn y llyfr arian parod namyn y symiau a gynhwysir yn llinell 2. Mae'n cynnwys grantiau cymorth, dewisol a refeniw.
4. (-) Costau staff	3415	3374	Cyfanswm gwariant neu daliadau a wnaed i bob gweithiwr cyflogedig ac ar ei ran. Dylech gynnwys cyflogau, lwfansau trethadwy, TWE ac Yswiriant Gwladol (cyflogeion a chyflogwyr), cyfraniadau pensiwn a chostau terfynu. Eithriwch adalu mân dreuliau.
5. (-) Llog ar fenthyciadau/ ad-daliadau cyfalaf	742	712	Cyfanswm gwariant neu daliadau cyfalaf a llog a wnaed yn ystod y flwyddyn ar fenthyciadau allanol (os o gwbl).
6. (-) Cyfanswm taliadau eraill	7105	13665	Cyfanswm gwariant neu daliadau fel y'u cofnodwyd yn y llyfr arian parod namyn costau staff (llinell 4) a llog ar fenthyciadau/ad-daliadau cyfalaf (llinell 5).
7. (=) Balansau a gariwyd ymlaen	12023	10588	Cyfanswm y balansau a'r cronfeydd wrth gefn ar ddiwedd y flwyddyn. Rhaid iddo fod yn hafal i (1+2+3) - (4+5+6).

### Datganiad o falansau

8. (+) Dyledwyr	0	0	Cyfrifon incwm a gwariant yn unig: Nodwch werth dyledion sy'n ddyledus i'r corff ar ddiwedd y flwyddyn.
9. (+) Cyfanswm arian parod a buddsoddiadau	12023	10963	Pob cyfrif: Swm yr holl gyfrifon banc cyfredol a chadw, daliadau ariannol a buddsoddiadau a ddelir ar 31 Mawrth. Rhaid i hyn fod yn gyson â balans cysoni'r llyfr arian parod yn unol â'r cysoniad banc.
10. (-) Credydwyr	0	375	Cyfrifon incwm a gwariant yn unig: Nodwch werth yr arian sy'n ddyledus gan y corff (heblaw costau benthyg) ar ddiwedd y flwyddyn.
11. (=) Balansau a gariwyd ymlaen	12023	10588	Dylai cyfanswm y balansau fod yn hafal i linell 7 uchod: Nodwch gyfanswm (8+9-10).
12. Cyfanswm asedau sefydlog ac asedau hirdymor	21447	21447	Gwerth cofrestr asedau a buddsoddiadau pob ased sefydlog, ynghyd ag unrhyw asedau hirdymor eraill a ddelir ar 31 Mawrth.
13. Cyfanswm benthyciadau	2400	1800	Balans cyfalaf dyledus pob benthyciad gan drydydd partïon ar 31 Mawrth (gan gynnwys PWLB).

# Datganiad Llywodraethu Blynnyddol

Rydym yn cydnabod, fel aelodau o'r Cyngor/Bwrdd/Pwyllgor, ein cyfrifoldeb am sicrhau bod system rheolaeth fewnol gadarn ar waith, gan gynnwys parato'i'r datganiadau cyfrifyddu. Rydym yn cadarnhau, hyd eithaf ein gwybodaeth a'n cred, o ran y datganiadau cyfrifyddu ar gyfer y flwyddyn a ddaeth i ben 31 Mawrth 2023, ein bod wedi gwneud y canlynol:

	Cytunwyd?		Mae 'DO' yn golygu bod y Cyngor/Bwrdd/Pwyllgor wedi gwneud y canlynol:	Cyf y Canllaw i Ymarferwyr
	Do	Naddo*		
1. Rhoi trefniadau ar waith ar gyfer: <ul style="list-style-type: none"> <li>rheolaeth ariannol effeithiol yn ystod y flwyddyn;</li> <li>a</li> <li>pharatoi a chymeradwyo'r datganiadau cyfrifyddu.</li> </ul>	✓	✗	Pennu ei gyllideb a rheoli ei arian yn briodol a pharatoi a chymeradwyo ei ddatganiadau cyfrifyddu fel a ragnodir gan y gyfraith.	6, 12
2. Cynnal system rheolaeth fewnol ddigonol, gan gynnwys mesurau a gylluniwyd i atal a charfod twyll a llygredigaeth, ac adolygu ei heffeithiolrwydd.	✓	✗	Gwneud trefniadau priodol a derbyn cyfrifoldeb am warchod yr arian cyhoeddus a'r adnoddau dan ei reolaeth.	6, 7
3. Cymryd yr holl gamau rhesymol i roi sicrwydd i ni'n hunain nad oes unrhyw achosion o ddiffyg cydymffurfio gwirioneddol na phosibl â chyfreithiau, rheoliadau na chodau ymarfer a allai gael effaith ariannol sylweddol ar allu'r Cyngor/Bwrdd/Pwyllgor i gynnal ei fusnes neu ar ei sefyllfa ariannol.	✓	✗	Ond wedi gwneud pethau y mae ganddo'r pŵer cyfreithiol i'w gwneud ac wedi cydymffurfio â chodau ymarfer a safonau wrth wneud hynny.	6
4. Darparu cyfle priodol i etholwyr arfer eu hawliau yn unol â gofynion Rheoliadau Cyfrifon ac Archwilio (Cymru) 2014.	✓	✗	Rhoi'r cyfle i bob unigolyn â buddiant archwilio cyfrifon y corff yn unol â'r hyn a nodir yn yr hysbysiad o'r archwiliad.	6, 23
5. Cynnal asesiad o'r risgiau sy'n wynebu'r Cyngor/Bwrdd/Pwyllgor ac wedi cymryd camau priodol i reoli'r risgiau hynny, gan gynnwys cyflwyno rheolaethau mewnol a/neu yswiriant allanol lle y bo angen.	✓	✗	Ystyried y risgiau ariannol a'r risgiau eraill a wynebir ganddo wrth weithredu'r corff ac ymdrin â hwy'n briodol.	6, 9
6. Cynnal system archwilio mewnol ddigonol ac effeithiol ar gyfer y cofnodion cyfrifyddu a'r systemau rheoli drwy gydol y flwyddyn ac wedi cael adroddiad gan yr archwilydd mewnol.	✓	✗	Trefnu i unigolyn cymwys, yn annibynnol ar y rheolaethau a'r gweithdrefnau ariannol, roi barn wrthrychol ar ba un a yw'r rhain yn diwallu anghenion y corff.	6, 8
7. Ystyried a oes unrhyw ymgystwythiad, rhwymedigaethau neu ymrwymiadau, digwyddiadau neu drafodion, a ddigwyddodd naill ai yn ystod y flwyddyn neu ar ôl i'r flwyddyn ddod i ben, yn cael effaith ariannol ar y Cyngor/Bwrdd/Pwyllgor a, lle y bo'n briodol, wedi eu cynnwys yn y datganiadau cyfrifyddu.	✗	✓	Datgelu popeth y dylai fod wedi ei ddatgelu am ei fusnes yn ystod y flwyddyn gan gynnwys digwyddiadau a ddigwyddodd ar ôl i'r flwyddyn ddod i ben os ydynt yn berthnasol.	6
8. Cymryd camau priodol i fynd i'r afael â phob mater a godwyd mewn adroddiadau blaenorol gan archwiliwyr mewnol ac allanol.	✓	✗	Ystyried a chymryd camau priodol i fynd i'r afael â phroblemau/gwendidau a ddygwyd i'w sylw gan archwiliwyr mewnol ac allanol.	6, 8, 23
9. Cronfeydd ymddiriedolaeth – Mae'r corff yn gweithredu fel unig ymddiriedolwr ar gyfer cronna (cronfeydd)/asedau ymddiriedolaeth ac yn gyfrifol am eu reoli. Rydym yn eithrio trafodion sy'n gysylltiedig â'r ymddiriedolaethau hyn o'r Datganiad Cyfrifeg. Yn rhinwedd ein swydd fel ymddiriedolwr, rydym wedi cyflawni ein cyfrifoldeb mewn perthynas â'r atebolrwydd dros y gronfa(cronfeydd) gan gynnwys adrodd ariannol ac, os oes angen, arolygiad neu archwiliad annibynnol.	✗	✗	Cyflawni ei holl gyfrifoldebau yn rhinwedd ei swydd fel unig reolwr-ymddiriedolwr ymddiriedolaeth neu ymddiriedolaethau lleol.	3, 6

\* Ar ddalen ar wahân, rhwch esboniadau i'r archwilydd allanol ar gyfer pob ymateb 'naddo' a roddwyd; a disgrifiwch pa gamau gweithredu sy'n cael eu cymryd i fynd i'r afael â'r gwendidau a nodwyd.

## Nodiadau datgelu ychwanegol \*

Darperir yr wybodaeth ganlynol i gynorthwyo'r darllenyydd i ddeall y datganiadau cyfrifyddu a/neu'r Datganiad Llywodraethu Blynnyddol

### 1. Gwariant dan A137 Deddf Llywodraeth Leol 1972 ac A2 Deddf Llywodraeth Leol 2000

Mae Adran 137(1) Deddf 1972 yn caniatáu i'r Cyngor wario ar weithgareddau nad oes ganddo unrhyw bwerau penodol eraill ar eu cyfer os yw'r Cyngor o'r farn bod y gwariant er lles, ac y bydd yn dwyn budd uniongyrchol i, yr ardal neu unrhyw ran ohoni, neu'r cyfan neu rai o'i thrigolion, ar yr amod bod y budd yn gymesur â'r gwariant. Mae Adran 137(3) hefyd yn caniatáu i'r Cyngor ysgwyddo gwariant at rai dibenion elusennol ac eraill. Yr uchafswm gwariant y gellir ei ysgwyddo dan adran 137(1) a (3) ar gyfer blwyddyn ariannol 2022-23 oedd £8.82 yr etholwr.

Yn 2022-23, fe wnaeth y Cyngor daliadau yr oedd eu cyfanswm yn £3400.00 dan adran 137. Mae'r taliadau hyn wedi'u cynnwys o fewn 'Taliadau eraill' yn y Datganiad Cyfrifyddu.

2.

3.

\* Dylid cynnwys yma unrhyw ddatgeliadau ychwanegol sy'n angenrheidiol yn nhyb y Cyngor i gynorthwyo'r darllenyydd i ddeall y datganiadau cyfrifyddu a/neu'r datganiad llywodraethu blynnyddol.

## Cymeradwyaeth ac ardystiad y Cyngor/Bwrdd/Pwyllgor

Y Cyngor/Pwyllgor sy'n gyfrifol am barato'r datganiadau cyfrifyddu a'r datganiad llywodraethu blynnyddol yn unol â gofynion Deddf Archwilio Cyhoeddus (Cymru) 2004 (y Ddeddf) a Rheoliadau Cyfrifon ac Archwilio (Cymru) 2014.

### Ardystiad gan y Swyddog Cyllid Cyfrifol

Ardystiaf fod y datganiadau cyfrifyddu yn y Ffurflen Flynyddol hon yn rhoi darlun teg o sefyllfa ariannol y Cyngor/Bwrdd/Pwyllgor, a'i incwm a'i wariant, neu'n cyflwyno'r derbyniadau a'i taliadau'n briodol, yn ôl y digwydd, ar gyfer y flwyddyn a ddaeth i ben 31 Mawrth 2023.

### Llofnod y Swyddog Cyllid Cyfrifol:

Enw: M. EMYR DAVIES  
Dyddiad: 18.09.23

### Cymeradwyaeth gan y Cyngor/Bwrdd/Pwyllgor

Cadarnhaf fod y datganiadau cyfrifyddu hyn a'r Datganiad Llywodraethu Blynnyddol wedi eu cymeradwyo gan y Cyngor/Bwrdd/Pwyllgor o dan gyfeirnod cofnod:

Cyfeirnod cofnod: 43b

### Llofnod Cadeirydd y cyfarfod:

Enw: Elsbeth Page  
Dyddiad: 18.09.23

## Adroddiad a barn archwilio'r Archwilydd Cyffredinol

Rwy'n ardystio fy mod wedi cwblhau'r archwiliad o'r Ffurflen Flynyddol am y flwyddyn a ddaeth i ben ar 31 Mawrth 2023 **Cyngor Cymuned Cynwyl Elfed**. Cynhaliwyd fy archwiliad ar ran Archwilydd Cyffredinol Cymru ac yn unol â gofynion Deddf Archwilio Cyhoeddus (Cymru) 2004 (Deddf 2004) a chanllawiau a gyhoeddwyd gan Archwilydd Cyffredinol Cymru.

### Barn archwilio: Amodol

Ac eithrio'r materion a adroddwyd isod yn fy Sail ar gyfer Amod, ar sail fy archwiliad, yn fy marn i, nid oes unrhyw faterion wedi dod i'm sylw i roi achos i bryderu, mewn unrhyw ffordd berthnasol, y wybodaeth a adroddwyd yn y Ffurflen Flynyddol hon:

- nad yw wedi'i baratoi yn unol ag arferion priodol;
- nad yw'r gofynion deddfwriaethol a rheoleiddiol perthnasol wedi'u bodloni;
- nad yw'n gyson â threfniadau llywodraethu'r Cyngor; a
- nad oes gan y Cyngor drefniadau priodol ar waith i sicrhau economi, effeithlonrwydd ac effeithiolrwydd wrth ddefnyddio adnoddau.

### Sail ar gyfer Amod

#### Datganiad Cyfrifeg

Ni allaf ddod i'r casgliad a yw'r Datganiad Cyfrifydu yn gofnod cyflawn a chywir o dderbyniadau a thaliadau/incwm a gwariant y Cyngor ai peidio:

- Nid yw'r Cyngor wedi rhoi esboniad pam mae'r datganiadau ariannol yn anghywir mewn rhifyddeg. Yn seiliedig ar y ceisiadau yn llinellau 1-6 byddem yn disgwyli i'r balansau cau fod yn £9,588. Yn ogystal, mae cymodi banc y Cyngor hefyd yn anghywir, gan ei fod yn cynnwys credydwr o £375 sy'n ymneud â thaliadau CThEM. Mae'r Cyngor yn paratoi ei gyfrifon ar sail derbynebau a thaliadau ac felly ni ddylai'r Cyngor fod yn adrodd credydwyr.

#### Datganiad Llywodraethu Blynnyddol

Ni allaf ddod i'r casgliad a yw'r Datganiad Llywodraethu Blynnyddol yn gyson â threfniadau rheoli mewnol a llywodraethu'r Cyngor ar gyfer y flwyddyn ai peidio:

- Cydymffurfio 3 â deddfau a rheoliadau perthnasol. Ni weithredodd y Cyngor TWE ar lwfansau swm penodol a dalwyd iaelodau fel y mae'n ofynnol iddo ei wneud o dan Ddeddf Treth Incwm (Enillion a Phensiynau) 2003. Mae methu â gweithredu TWE yn datgelu'r Cyngor i'r risg o ddirwyon a/neu daliadau cosb yn cael eu gosod gan Gyllid a Thollau EM.

## Materion ac argymhellion eraill

Nid oes unrhyw faterion pellach yr hoffwn dynnu sylw'r Cyngor.

	Dyddiad 29/11/2023
<p><b>Richard Harries, Cyfarwyddwr, Archwilio Cymru O blaid ac ar ran Archwilydd Cyffredinol Cymru</b></p>	

Tudalen 2 o 2 - Adroddiad a barn archwilio'r Archwilydd Cyffredinol - Cysylltwch â ni yn Gymraeg neu Saesneg / Cysylltwch â ni'n Gymraeg neu'n Saesneg.

# Adroddiad archwilio mewnol Blynnyddol ar gyfer:

Enw'r corff:

CYNGOR CYMUNED CYNWYL ELFED

Mae archwiliad mewnol y Cyngor/Bwrdd/Pwyllgor, gan weithredu'n annibynnol ac ar sail asesiad o risg, wedi cynnwys cynnal asesiad dewisol o gydymffurfiaeth â'r gweithdrefnau a'r rheolaethau perthnasol y disgwyllir iddynt fod ar waith yn ystod y flwyddyn ariannol sy'n dod i ben 31 Mawrth 2023.

Cynhaliwyd yr archwiliad mewnol yn unol ag anghenion y Cyngor/Bwrdd/Pwyllgor a'r gwaith a drefnwyd. Ar sail y canfyddiadau yn y meysydd a archwiliwyd, ceir crynodeb o gasgliadau'r archwiliad mewnol yn y tabl hwn. Nodir isod amcanion rheolaeth fewnol a chasgliadau'r archwiliad mewnol ar ôl ystyried a oedd yr amcanion canlynol o ran rheolaeth, ym mhob ffordd bwysig, yn cael eu bodloni drwy gydol y flwyddyn ariannol i safon sy'n ddigonol i ddiwallu anghenion y Cyngor/Bwrdd/Pwyllgor.

	Cytunwyd?				Amlinelliad o'r gwaith a wnaed fel rhan o'r archwillad mewnol (DS nid oes angen hyn os cyflwynwyd adroddiad archwilio mewnol manwl i'r corff)
	Do	Naddo*	Amh.	Heb ei gynnwys **	
1. Mae'r Ilyfrau cyfrifon priodol wedi'u cadw'n briodol drwy gydol y flwyddyn.	✓	✗	✗	✗	
2. Bodlonwyd rheoliadau ariannol, ategwyd taliadau gan anfonebau, cymeradwywyd gwariant a rhoddwyd cyfrif priodol am TAW.	✓	✗	✗	✗	
3. Asesodd y corff y risgau sylweddol i gyflawni ei amcanion ac adolygodd ddigonolrwydd y trefniadau ar gyfer eu rheoli.	✓	✗	✗	✗	
4. Deilliodd y gofyniad blynnyddol am braecept/ardoll/adnoddau o broses gyllidebu ddigonol, cafodd cynnydd yn erbyn y gyllideb ei fonitro'n rheolaidd, ac roedd y cronfeydd wrth gefn yn briodol.	✓	✗	✗	✗	
5. Cafodd yr incwm disgwyliedig ei dderbyn yn llawn, ar sail prisiau cywir, ei gofnodi'n briodol a'i fancio'n brydlon, a rhoddwyd cyfrif priodol am TAW.	✓	✗	✗	✗	
6. Ategwyd taliadau arian mân yn briodol gan dderbynebau, cymeradwywyd gwariant a rhoddwyd cyfrif priodol am TAW.	✗	✗	✓	✗	
7. Talwyd cyflogau i gyflogeion a lwfansau i aelodau yn unol â chymeradwyaethau a gofnodwyd, a chymhwyswyd gofynion TWE ac Yswiriant Gwladol yn briodol.	✓	✗	✗	✗	
8. Roedd y cofrestrau asedau a buddsoddiadau yn gyflawn, yn gywir, ac yn cael eu cynnal yn briodol.	✓	✗	✗	✗	

	Cytunwyd?				Amlinelliad o'r gwaith a wnaed fel rhan o'r archwiliad mewnol (DS nid oes angen hyn os cyflwynwyd adroddiad archwilio mewnol manwl i'r corff)
	Do	Naddo*	Amh.	Heb ei gynnwys**	
9. Cafodd cysoniadau cyfrifon banc cyfnodol ac ar ddiwedd y flwyddyn eu cynnal yn briodol.	✓	C	C		
10. Cafodd datganiadau cyfrifyddu a baratowyd yn ystod y flwyddyn eu paratoi ar y sail cyfrifyddu gywir (derbyniadau a thaliadau/incwm a gwariant), roeddent yn gyson â'r llyfr arian parod, wedi'u hategu gan drywydd archwilio digonol o gofnodion sylfaenol, a, lle y bo'n briodol, cafodd dyledwyr a chredydwyr eu cofnodi'n briodol.	✓	C	C	C	
11. Cronfeydd ymddiriedolaeth (gan gynnwys ymddiriedolaethau elusennol). Mae'r Cyngor/Bwrdd/Pwyllgor wedi cyflawni ei gyfrifoldebau fel ymddiriedolwr.	C	C	✓	C	

Roedd rheolaethau digonol yn bodoli ar gyfer unrhyw feysydd risg a nodwyd gan y Cyngor/Bwrdd/Pwyllgor (rhestrwch unrhyw feysydd risg eraill isod neu ar dudalennau ar wahân os oes angen):

	Cytunwyd?				Amlinelliad o'r gwaith a wnaed fel rhan o'r archwiliad mewnol (DS nid oes angen hyn os cyflwynwyd adroddiad archwilio mewnol manwl i'r corff)
	Do	Naddo*	Amh.	Heb ei gynnwys**	
12. Mae'r Cyngor Gymuned yn cydweithio gyda Cyngor Sir Gâr ac Ynni EDF i sicrhau bydd y Cyngor yn cael ei bilio'n gywir am trydan ar gyfer Cyfleusterau Cyhoeddus Cynwyl Elfed	✓	C	C	C	
13. Nodwch y maes risg	C	C	C	C	
14. Nodwch y maes risg	C	C	C	C	

\* Os atebwyd 'haddo', nodwch y goblygiadau a'r camau sy'n cael eu cymryd i fynd i'r afael ag unrhyw wendid rheoli a nodwyd (ychwanegwch dudalennau ar wahân os oes angen).

\*\* Os atebwyd 'heb ei gynnwys', nodwch pryd y gwnaethpwyd y gwaith archwilio mewnol mwyaf diweddar yn y maes hwn a phryd y bwriedir ei wneud nesaf, neu os nad oes angen ei gynnwys, rhaid i'r archwilydd mewnol esbonio pam nad oes angen hynny.

[Mae fy nghanfyddiadau manwl a'm hargymhellion yr wyf yn eu dwyn i sylw'r Cyngor/Bwrdd/Pwyllgor wedi'u cynnwys yn fy adroddiad manwl i'r Cyngor/Bwrdd/Pwyllgor dyddiedig \_\_\_\_\_.] \* Dileer os nad oes adroddiad wedi'i baratoi.

### Cadarnhau archwiliad mewnol

Yr wyf fi/Yr ydym ni yn cadarnhau nad wyf i/ydym ni, fel archwilydd mewnol y Cyngor, wedi ymgymryd â swyddogaeth reoli na gweinyddol o fewn y corff (gan gynnwys paratoi'r cyfrifon) nac fel aelod o'r corff yn ystod y blynnyddoedd ariannol 2021-22 a 2022-23. Cadarnhaf hefyd na fu unrhyw achos o wrthdaro buddiannau yngylch fy mhenodiad.

Enw'r unigolyn a gynhaliodd yr archwiliad mewnol: *MEURIG JONES FCA*

Llofnod yr unigolyn a gynhaliodd yr archwiliad mewnol: *M Jones*

Dyddiad:

25/7/23

# Community and Town Councils in Wales

## Annual Return for the Year Ended 31 March 2023

### Accounting statements 2022-23 for:

Name of body: Cynwyl Elfed Community Council

	Year ending		Notes and guidance for compilers
	31 March 2022 (£)	31 March 2023 (£)	
			<p>Please round all figures to nearest £.</p> <p>Do not leave any boxes blank and report £0 or nil balances.</p> <p>All figures must agree to the underlying financial records for the relevant year.</p>

#### Statement of income and expenditure/receipts and payments

1. Balances brought forward	7787	12023	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	14829	15924	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	669	392	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	3415	3374	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	742	712	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).
6. (-) Total other payments	7105	14665	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	12023	10588	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	12023	10963	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	375	Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	12023	10588	Total balances should equal line 7 above: Enter the total of $(8+9-10)$ .
12. Total fixed assets and long-term assets	21447	21447	The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.

13. Total borrowing	2400	1800	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
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## Annual Governance Statement

› 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 2023, that:

	Agreed?		'YES' means that the Council/Board/Committee:	PG Ref
	Yes	No*		
1. We have put in place arrangements for:	✓		Properly sets its budget and manages its money and prepares and approves its accounting statements as prescribed by law.	6, 12
• effective financial management during the year; and				
• the preparation and approval of the accounting statements.				
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 the body's accounts as set out in the notice of audit.	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 – The body 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.
			✓	

\* 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.

## Additional disclosure notes\*

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 and S2 Local Government Act 2000

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 2022-23 was £8.82 per elector.

In 2022-23, the Council made payments totalling £3,400.00 under section 137. These payments are included within 'Other payments' in the Accounting Statement.

2.

3.

\* 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.

## Council/Committee approval and certification

The Council/Committee 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/Board/ Committee, and its income and expenditure, or properly present receipts and payments, as the case may be, for the year ended 31 March 2023.

RFO signature:



Name: M E DAVIES

Date: 18:09:23

### Approval by the Council/Board/Committee

I confirm that these accounting statements and Annual Governance Statement were approved by the Council/Board/Committee under minute reference:

Minute ref: 436

Chair signature:



Name: Elizabeth Page

Date: 18:09:23

## 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 2023 of **Cynwyl Elfed 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: Qualified**

Except for the matters reported below in my Basis for Qualification, 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.

### **Basis of Qualification**

#### **Accounting Statement**

I am unable to conclude whether or not the Accounting Statement is a complete and accurate record of the Council's receipts and payments/income and expenditure:

- The Council has not provided an explanation for why the financial statements are arithmetically incorrect. Based on the entries in lines 1-6 we would expect the closing balances to be £9,588. In addition, the Council's bank reconciliation is also arithmetically incorrect as it includes a £375 creditor relating to HMRC payments. The Council prepares its accounts on a receipts and payments basis and therefore the Council should not be reporting creditors.

#### **Annual Governance Statement**

I am unable to conclude whether or not the Annual Governance Statement is consistent with the Council's internal controls and governance arrangements for the year:

- Assertion 3 Compliance with relevant laws and regulations. The Council did not operate PAYE on fixed sum allowances paid to members as it is required to do under the Income Tax (Earnings and Pensions) Act 2003. Failure to operate PAYE exposes the Council to the risk of fines and/or penalty charges being imposed by HM Revenue and Customs.

## **Other matters and recommendations**

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

	Date 29/11/2023
<b>Richard Harries, Director, Audit Wales For and on behalf of the Auditor General for Wales</b>	

## Annual internal audit report to:

Name of body: Cynwyl Elfed Community 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 2023.

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. The Community Council is working close with Carmarthenshire County Council and EDF to ensure that the Community Council is correctly billed for electricity in respect of Cynwyl Elfed Public Conveniences.	✓				
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 \_\_\_\_\_.] \* 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 2021-22 and 2022-23. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit: MEURIG JONES FCA

Signature of person who carried out the internal audit: *Meurig Jones*

Date: 25/7/23