Community and Town Councils in Wales
Annual Return for the Year Ended 31 March 2022

Accounting statements 2021-22 for:

Name of body: BUCKLEY TOWN COUNCIL

	Year ending		Notes and guidance for compilers
	31 March 2021 (£)	31 March 2022 (£)	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	313,827	407,548	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	319,587	323,390	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	24,747	11,280	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	102,230	110,100	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 eg. termination costs.
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	148,383	240,930	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	407,548	391,188	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
Statement of balances			
8. (+) Debtors	25,984	20,361	**Income and expenditure accounts only:** Enter the value of debts owed to the body at the year-end.
9. (+) Total cash and investments	403,040	388,490	**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	21,476	17,663	**Income and expenditure accounts only:** Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	407,548	391,188	**Total balances should equal line 7 above:** Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	333,348	354,333	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).

	Yes	No	N/A	Yes	No	N/A	
14. Trust funds disclosure note			x			x	The body 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).

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 2022, that:

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

	Yes	No	N/A		
9. Trust funds – 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.	○	○	●	Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.	3, 6

* 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.

Annual internal audit report to:

Name of body: BUCKLEY TOWN 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 2022.

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.	✓ *				* EXCEPT FOR ISSUE 2 IN INTERNAL AUDIT REPORT
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? Yes	No*	N/A	Not covered**	Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
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? Yes	No*	N/A	Not covered**	Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
12.	✓				
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 16/06/2022.] * 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 2020-21 and 2021-22. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit:	JDH BUSINESS SERVICES LTD
Signature of person who carried out the internal audit:	JDH Business Services Ltd
Date: 20/06/2022	

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 2021-22 was £8.41 per elector. In 2021-22, the Council made payments totalling £20,600.00 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 statements and/or the annual governance statement.

Council/~~Board/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	**Approval by the Council/Board/~~Committee~~**
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 2022.	I confirm that these accounting statements and Annual Governance Statement were approved by the Council/Board/Committee under minute reference: **Minute ref:** 18541
RFO signature: Kevin Glyn-Davies	**Chair of meeting signature:** [signature]
Name: KEVIN GLYN-DAVIES	**Name:** ARNOLD WOOLLEY
Date: 28 June 2022	**Date:** 28/6/2022

INTERNAL AUDIT REPORT
BUCKLEY TOWN COUNCIL
2021/22

The internal audit is carried out by the following testing of the internal controls specified on the Annual Return for local councils in Wales:

Internal Control	**Internal Audit Testing**
Books of account have been properly kept throughout the year	• Ensure the cashbook is maintained and up-to-date and arithmetically correct • Document and assess the adequacy of the prime books of record (and where relevant computer software) used to record council income and expenditure transactions
Standing Orders & Financial Regulations have been adopted and applied The Council's financial regulations have been met, payments are supported by invoices, expenditure is approved, and VAT is correctly accounted for	• Ensure the Council has formerly adopted Standing Orders & Financial Regulations • Ensure a Responsible Financial Officer has been appointed • Through sample testing ensure contracts above the tendering threshold established in the Financial Regulations/Standing Orders been competitively purchased • Through sample testing ensure payments in the cashbook are supported by invoices, authorised in the minutes, have cleared the bank statements and are not ultra vires • Ensure VAT on payments been identified, recorded and reclaimed • Ensure Section 137 expenditure is separately recorded and within statutory limits • Where material services are received from independent or public sector provider(s) ensure an appropriate Service Level Agreement is in place • Having regard to the size of the council, review policy and procedure documents
Adequate arrangements are in place to manage all identified risks	• Review the minutes and identify and query with the council any unusual financial activity • Ensure the minutes record the Council carrying out and approving an annual risk assessment • Ensure key categories of insurance are in place and that fidelity cover is adequate • Having regard to the size of the Council, review whether internal financial controls are documented and regularly reviewed • Review whether the Council assessed the significant risks to achieving its objectives relative to its management of its finances and has risk management and risk mitigation procedures in place

Internal Control	**Internal Audit Testing**
The annual precept request is the result of a proper budgetary process; budget progress is regularly monitored and the council's reserves are appropriate	• Ensure the Council has prepared an annual budget in support of its precept request • Verify whether actual expenditure against the budget is regularly reported to the Council • Review budgetary control information and year end variance analysis. Follow up any significant unexplained variances from the budget • Review the Council reserves policy if one has been adopted. Review the analysis of reserves between earmarked and general reserves. Ensure earmarked reserves are appropriate. Review whether general reserves may be excessive or insufficient having regard to the levels of council net operating expenditure
Income procedures ensure that the correct price has been charged, income has been received, recorded and promptly banked and VAT is correctly accounted for	• Ensure through review of records that income is properly recorded and promptly banked • Through sample testing of each income stream verify that the correct price has been charged, income has been received, recorded accurately and where relevant that VAT has been accounted for • Ensure security controls over cash and near cash adequate and effective and that insurance cover is held
For those councils that maintain a petty cash system – Petty Cash Procedures ensure payments are supported by receipts, expenditure is approved and VAT is correctly accounted for	• Through sample testing ensure petty cash expenditure is recorded and supported by VAT invoices/receipts • Ensure petty cash expenditure is reported to Council meetings • Review regularity of petty cash reimbursement • Ensure VAT is reclaimed on petty cash expenditure
Wages and salaries to employees have been paid in accordance with Council approvals and PAYE and NI requirements have been properly applied	• Ensure all employees have contracts of employment with clear terms and conditions • Ensure wages and salaries paid agree with those approved by the Council • Through sample testing ensure other payments to employees are reasonable and agreed by the Council • Verify that PAYE and NIC has been properly operated by the Council as an employer

INTERNAL AUDIT REPORT
BUCKLEY TOWN COUNCIL
2021/22

Internal Control	Internal Audit Testing
Asset and investments registers are accurate	• Ensure the Council maintains a register of all material fixed assets owned or in its care • Ensure the assets and investments registers are up-to-date • Review asset valuation policies for different asset categories • Agree any capital expenditure identified through sample testing of payments to the fixed asset register
Bank Reconciliation procedures ensure the accuracy and timeliness of periodic and year-end bank account reconciliation(s)	• Ensure there is a bank reconciliation for each account and that bank reconciliations carried out regularly and in a timely fashion having regard to the council size • Substantively test the year end bank reconciliation and agree to underlying evidence including the cash book and bank statements
Year End Procedures ensure the accuracy and completeness of the financial statements	• Agree brought forward balances • Ensure Annual Return is balanced and cast correctly • Ensure year end accounts are prepared on the correct basis for the council size (ie Receipts and Payments or Income and Expenditure accounts) • Agree audit trail from the annual return accounts to underlying financial records including the cash book • Where appropriate ensure debtors and creditors have been properly recorded • Where relevant review year end journals
Where the Council is Sole Trustee of a Charity the Council has procedures in place to meet its responsibilities as a sole trustee	Where the council acts as a sole trustee of a charity ensure that • the charity transactions have been excluded from the annual return accounts • returns required by the Charities Commission have been submitted within deadlines
Recommendations for Improvement are implemented on a timely basis	• Ensure the Council has acted on previous audit recommendations and update the internal audit action plan accordingly

INTERNAL AUDIT REPORT
BUCKLEY TOWN COUNCIL
2021/22

Conclusion

On the basis of the internal audit work carried out, in our view the council's system of internal controls is in place, adequate for the purpose intended and effective, subject to the issues reported in the action plan overleaf.

As part of the internal audit work for the next financial year we will follow up all recommendations included in the action plan.

JDH Business Services Limited **DATE: 16/06/2022**

INTERNAL AUDIT REPORT
BUCKLEY TOWN COUNCIL
2021/22

	ISSUE	RECOMMENDATION	FOLLOW UP
1	The Council purchased 10 laptops at a cost of £6995. These have not been added to the asset register and are therefore not included in the assets balance on the annual return.	*The asset register and the annual return should be updated for the laptops.*	**20/6/22 internal audit update :The annual return has been amended prior to internal audit signing of the annual return**
2	Prior to the employment of the current clerk, the council purchased a used stage at a cost of £14,000. We were informed that the Council decided to purchase it without a tender process because it was being offered at a reduced price. Whilst the decision to purchase a stage was included within the 2021/22 budget notes presented to Council, the Council minutes do not state why the contract was awarded to the contractor and why a tender process was not followed (as per the financial regulations). The Council's financial regulations do not state procedures for contracts below the tender level which is set at £10,000.	*The Council must award contracts as per the financial regulations.* *The Council should consider adopting the NALC model financial regulations in relation to contracts.*	

	ISSUE	RECOMMENDATION	FOLLOW UP
Follow up of 2020/21 internal audit recommendations			
1	The fidelity cover at £500k does not cover the maximum project cash balances of the Council of approximately £511k (calculated as year end balance plus first precept installment).	*The Council should keep the level of funds under review and monitor the adequacy of their fidelity cover.*	**Implemented**
2	Staff costs includes £120 of PAYE deducted from members allowances.	*Staff costs should only include payments relating to employees of the Council. In future this should be excluded from staff costs.*	**Implemented**
3	The risk assessment does not address the risks of supplier (procurement) fraud.	*The risk assessment should be updated to include supplier (procurement) fraud including the adequacy of supplier onboarding controls.*	**Implemented**
2020/21 interim audit recommendations			
1	Section 9 of the Internal Financial Controls states that for those payments made by other than cheques the signing of the payments schedule *requires that the three official signatories have verified the none cheque payments against the supporting*	*When checks are carried out, the invoices should be signed and the bank schedules/remittance advice should be signed to evidence the checks on supplier data have been carried out.*	**The invoices were originally not signed due to COVID restrictions, this has now been completed retrospectively.**

	ISSUE	RECOMMENDATION	FOLLOW UP
	invoices/vouchers and satisfied themselves as to the accuracy and validity of those supporting invoices/vouchers. To ensure that this is properly undertaken, each signatory must initial the invoice and entry on the schedule for the none cheque payments. The initialing of the invoice and the schedule also to indicate that the Bank Account details of the supplier have been checked and alterations in Bank Account details have been checked, verified and noted. Testing of a sample of online payments during the interim audit found that while the payments schedule had been signed, the invoices were not always initialed. The bank remittance advice was not signed to evidence it had been checked to the bank details on the invoice/other documentation.		

Buckley Town Council
Annual Accounts for the Year ended 31 March 2022

Bank Reconciliation

	Note		£
Opening Balance at 1 April 2021			402,972.87
Add Receipts during the Year	A		357,341.51
			760,314.38
Less Payments during the year	B		-371,866.41
Closing Balance at 31 March 2022			388,447.97
Made up of:			
Bank Current Account			8,961.93
Bank Call Account			276,342.37
High Interest Account			103,143.67
			388,447.97

Note		£
A	Precept	323,390.00
	Other income	25,712.49
	VAT	7,851.82
	Bank Interest	387.20
		357,341.51
B	Approved Expenditure Schedule	371,866.41

Balances per Bank Statements at 31 March 2022

Bank Current Account		13,946.92
Bank Call Account		276,342.37
High Interest Account		103,143.67
		393,432.96
Less Payments not presented		
SD Works	30.13	
HMRC	4,854.86	
Quadient UK Ltd	100.00	
		4,984.99
Balance as per Bank Accounts in Accounts		388,447.97
Petty cash		42.26
Balance as per Box 9 on Accounting statements		388,490.23

Buckley Town Council

Annual Accounts for the Year ended 31 March 2022

Significant Variances

Reconciliation of Box 7 (Balances carried forward) and Box 8 (Cash and Short Term Investments)

			2020/21		2021/22
Box 7	Balances carried forward		407,548		391,188
Box 8	Cash & Short Term investments		403,040		388,490
			4,508		2,698

Made up of:

Debtors & VAT	25,984		20,361	
Payments in Advance	0		0	
		25,984		20,361
Creditors & Accruals	21,476		17,663	
		21,476		17,663
		4,508		2,698

Buckley Town Council

Annual Accounts for the Year ended 31 March 2022

Variances to Previous Year

INCOME

		ACTUALS FOR THE YEAR TO 31-Mar-21		ACTUALS FOR THE YEAR TO 31-Mar-22		VARIANCE ANALYSIS ACTUAL 2020/21 to ACTUAL 2021/22		
Bank Interest			1,770		387		-1,383	
Income:								
	Rooms	4,519		7,288		2,769		
	Miscellaneous	18,458	22,977	3,605	10,893	-14,853	- 12,084	
Transfer from General/Specific Reserves								
VAT Refund			7,854		18,328		10,474	Higher expenditure
Precept			319,587		323,390		3,803	
£ Rounding								
			352,188		352,998		810	

HIGHWAYS AND LEISURE COMMITTEE

		2020/21		2021/22		Variance		
Public Conveniences:								
	Rent, Rates, Water and Electricity	2,212		151		-2,061		Refund of Rates now 100% relief
	Cleaning materials and Maintenance	1,328		19,013		17,685		Major repairs carried out during the year
	Contract Cleaning	10,452		10,458		6		
	Loan Charges & Ground Rent	50		50				
			14,042	0	29,672		15,630	
Bus Shelters:								
	Erection of New Shelters	0		0	0			
	Repairs & Maintenance	0	0		0		0	No new charges this year
Boundary Signs								
	Repairs, Replacement & Resiting				0			
Footway Lighting			0		0		0	No new charges this year
Highways Lighting - Reimbursements to FCC								
	to maintain full lighting							
Match Funding (Renovation of Play Areas)			0		10,000		10,000	Higher charge from FCC

Buckley Town Council
Annual Accounts for the Year ended 31 March 2022

Variances to Previous Year

	ACTUALS FOR THE YEAR TO 31-Mar-21	ACTUALS FOR THE YEAR TO 31-Mar-22	VARIANCE ANALYSIS ACTUAL 2020/21 to ACTUAL 2021/22	
Maintenance of Commons (Contribution)	3,400	3,600	200	
Litter Bins/Salt Bins	0			
Lamp Post Brackets for Promotional Banners				
Traffic Warden Service				
Mobile Stage	0	14,000	14,000	
Play Leadership Scheme/Youth Programme	6,847	12,121	5,274	Higher costs from FCC
Stiles/Seats				
Skateboarding Facility				
Event Day	878	9,254	8,376	
Arts - Support of (Inc. Council Concerts, E Band and Eisteddfodau)	600	600	0	
Heritage Trails/Etna Park				
Coronation Gardens	5,927	9,016	3,089	Higher costs this year
TOTAL FOR HIGHWAYS AND LEISURE COMMITTEE	31,694	88,263	56,569	
GENERAL PURPOSES COMMITTEE				
Communal Fireworks	0	7,042	7,042	Lower costs this year
Jubilee Bunting (Inc. Erection and Dismantle)	-78	102	180	
Disabled Access	0	0	0	No charges this year
Mobile CCTV Lease and moving costs	2,379	1,977	-402	
Defibrillator Installation	0	0	0	
Town Clock Maintenance	0	0	0	No charges this year
Honours Board	72	72	0	
Elections	0	3,180	3,180	No provision made
Maintenance of Burial Grounds	2,200	2,200	0	
Christmas Lights (incl. Erection and Dismantle)	13,657	15,046	1,389	Lower costs this year
CCTV	13,976	11,261	-2,715	
Hanging Baskets	1,873	1,805	-68	Lower costs this year
Old Baths Building - Actual Expenditure 2021/22	5,000	1,566	-3,434	

Buckley Town Council

Annual Accounts for the Year ended 31 March 2022

Variances to Previous Year

	ACTUALS FOR THE YEAR TO 31-Mar-21		ACTUALS FOR THE YEAR TO 31-Mar-22		VARIANCE ANALYSIS ACTUAL 2020/21 to ACTUAL 2021/22		
TOTAL FOR GENERAL PURPOSES COMMITTEE		39,079		44,251		5,172	
FINANCE COMMITTEE							
Salaries, NI and Superannuation		102,230		110,100		7,870	
Mayor's Allowance		1,200		1,650		450	
Deputy Mayor's Allowance		400		500		100	
Civic Expenses		1,119		3,710		2,591	
Council Buildings & Car Park							
Rates, Water, Heating and Lighting	18,367		19,649		1,282		
Contract Cleaning	2,783		1,850		-933		
Caretaker's Wages, NI & Superannuation			0		0		
Cleaning Materials & Tools	477		3,950		3,473		
Maintenance & Refurbishment	6,373		2,180		-4,193		
Grounds Maintenance Equipment		28,000		27,629		-371	
Town Centre Events and Support Organiser		22,500		22,800		300	
Town Centre Support		0		644		644	
Bursary Scheme		3,000		5,000		2,000	
Mental health Counsellor		770		5,600		4,830	
Printing, Stationery & Equipment		3,929		3,591		-338	
Office Furniture & Equipment (Capital)		2,912		0		-2,912	No costs this year
IT Management, Maintenance & Equipment		4,090		2,534		-1,556	
Postage, Telephone & Petty Cash		3,345		4,002		657	
Insurance		3,835		3,955		120	
Financial Assistance to Organisations- General (Annua	2,500		300		-2,200		
Financial Assistance to Organisations- General (Outsid	1,500	4,000	0	300	-1,500	-3,700	Allowance not used
Bank Charges		201		184		-17	
Citizens Advice Bureau		7,800		7,800		0	
Membership & Conference Subscriptions		926		1,080		154	
Members Allowances /Expenses		660		750		90	
Audit Fees		-2,251		3,700		5,951	Welsh Audit charges not budgeted for
Accountancy		0		4,560		4,560	Retirement of Town Clerk mid year
Award Scheme							

Buckley Town Council
Annual Accounts for the Year ended 31 March 2022

Variances to Previous Year

	ACTUALS FOR THE YEAR TO 31-Mar-21	ACTUALS FOR THE YEAR TO 31-Mar-22	VARIANCE ANALYSIS ACTUAL 2020/21 to ACTUAL 2021/22	
Advertising/Recruitment/Professional Charges	1,200	2,167	967	Adverts for New Town Clerk
Recharge from FCC re Free Parking	-2,170	7,416	9,586	
£ Rounding	-2	-1	1	
TOTAL FOR FINANCE COMMITTEE	187,694	219,671	31,977	
TOTAL EXPENDITURE FOR ALL COMMITTEES	258,467	352,185	93,718	
Surplus/Deficit for the Year	93,721	813	-92,908	

ADDENDUM 1

BUCKLEY TOWN COUNCIL

INTERNAL FINANCIAL CONTROLS

The Council's Internal Financial Controls consist of the following and are complimentary to the Council's Adopted Financial Regulations.

1. Obtaining Best Value for money in all purchases. This includes the purchase of all stationery and office supplies through the Wirral and North Wales Purchasing Organisation, or its successor organisations, which provides discounted prices on items purchased. Where goods and/or services are required, the annual value of which will exceed the limit specified in the Council's Financial Regulations; contracts shall be let in accordance with the requirements of Financial Regulation 11.

2. The checking of all invoices for accuracy and validity. The check shall be carried out by a Personal Assistant and/or the Town Clerk and Financial Officer prior to signing the cheques or the authorising of Direct Debits and/or Bank Transfers.

3. The entering of all receipts and payments in the appropriate financial Cash Book on a monthly basis and the balancing of the Cash Book both arithmetically and to the summarised Statement of Income and Expenditure, again on a monthly basis (see Note 5 below).

4. The sequencing, on a monthly basis, of all invoices and supporting papers for keeping as accounts records. VAT is separately identified in the Cash Book for reclaiming.

5. The maintenance and monthly reconciliation of an imprest Petty Cash Account and the monthly analysis of Petty Cash payments, identifying and extracting VAT figures. The work to be undertaken by an employee who is not an official signatory for Council cheques, one or more of which will be used each month to reimburse the Petty Cash system. The Petty Cash Account to be reported to the Finance and Economic Development Committee, for approval, on a quarterly basis.

6. The preparation of cheques for signature by the Council's authorised signatories by an employee who is not one of the Council's authorised signatories.

7. The signing of all cheques and the initialling of cheque counterfoils, for goods and services, by at least three of the Council's authorised signatories, one of which must be the Town Clerk and Financial Officer unless otherwise resolved by the Council. Those signatories are responsible for checking the accuracy and validity of the cheque against the invoice/vouchers tendered, when signing the cheques.

8. Under no circumstances shall cheques be signed by authorised signatories without the cheque being fully completed, including the payee details.

9. For those payments made by other than cheques (eg direct debits, standing orders and/or bank transfers) the signing of the schedule as indicated in Internal Financial Control 10 below, requires that the three official signatories have verified the none cheque payments against the supporting invoices/vouchers and satisfied themselves as to the accuracy and validity of those supporting invoices/vouchers. To ensure that this is properly undertaken, each signatory must initial the invoice and entry on the schedule for the none cheque payments. The initialling of the invoice and the schedule also to indicate that the Bank Account details of the supplier have been checked and alterations in Bank Account details have been checked, verified and noted.

10. The presentation to the Finance and Economic Development Committee, for approval on a monthly basis, of a detailed schedule of accounts to be paid and a summarised Statement of Income and Expenditure to date. The schedule to be signed as a correct record of the required payments and summarised statement of income and expenditure to-date by three official signatories, one of whom must be the Clerk and Financial Officer.

11. The maintenance of the on-line banking facility, for the Current and Business Call Accounts of the Council, by the use of confidential passwords and sign-ins. Access to the on-line Banking facility be restricted to the Clerk and Financial Officer and one of the Personal Assistants. No other member of staff or Councillor to have access to the on-line Banking facility without the express resolution of the Council.

12. The reconciling of all bank statements on a monthly basis. The completed Bank Reconciliation to be reported to the Finance and Economic Development Committee, for approval, on a monthly basis.

13. The arrangement of and compliance with, the requirement for two Internal Audits in each Financial Year. The first, the Interim Audit to be conducted in November or December each year with the results of the Audit being reported to the Finance and Economic Development Committee. The second, the Final Accounts Audit to be conducted and the report received by the Council in time for the findings of the Audit to be incorporated in the Final Accounts of the Council submitted for External Audit each year.

14. The preparation of a first draft budget each year for presentation to the various political groups within the Council, prior to the draft budget (amended where required) being presented to the Council for approval.

15. The presentation of a draft budget each year to Council for approval.

16. The presentation to the Finance and Economic Development Committee for approval on a regular basis (at least quarterly), of an itemised Statement of Income and Expenditure showing, Income and Expenditure as against the Budget and a projection of the likely Income and Expenditure for the financial year in question. The detailed Statement to also include a note of the statutory powers invoked for spends and a variance analysis of the projected Income and Expenditure against the Budgeted Income and Expenditure.

17. The preparation of year end accounts for submission to Council for approval and subsequently for audit purposes.

18. The carrying out and presentation of, an annual Risk Assessment to Council for approval and the adherence to that Risk Assessment in relation to all financial and other relevant matters of the Council. Please see Addendum 3 to these Standing Orders.

19. The carrying out and presentation of, an annual review of the Council's Treasury Management and Investment Strategy. Please see Addendum 2 to these Standing Orders.

20. The annual level of salary grades and gross salaries payable to be approved, in advance of the Financial Year to which they apply, by the Establishment Sub-Committee which has delegated powers to act. Where changes to gross salaries are recommended, the calculations should be presented to the Establishment Sub-Committee for its consideration and approval of those changes. The decision of the Establishment Sub-Committee to be reported for noting to the next meeting of the Council. The Establishment Sub-Committee is not required to approve the annual level of salary grades and gross salaries if the Budget, approved by the Council, for the forthcoming year contains no increase in salary grades or gross salaries save for incremental increases within salary grades or, the increase in gross salaries following the implementation of the National Pay Negotiations of the NJC and/or NALC. The notes to the approved Budget to clearly specify this fact. Where salaries are amended/increased, the Chair of the Finance and Economic Development Committee should initial the payment document which accommodates the amendments/increases. It should be noted that all the Staff are paid under the NALC Payscales.

21. A complete, up-to-date and accurate Asset Register, including asset valuations will be maintained and presented to Council at least annually. The updated Asset Register to be provided to the Council's Insurance Company when any amendments are made.

Last updated January 2015 MBW/LG
Reviewed January 2016 MBW/LG
Reviewed February 2017 MBW/LG
Revised January 2018 MBW/LG
Revised May 2019 MBW/LG
Revised October 2019 MBW/LG
Revised April 2020 MBW/LG
Revised July 2020 MBW/LG
Revised September 2020 MBW/LG
Revised March 2021 MBW/LG

Annex 2 – Audit notice

Notice of appointment of the date for the exercise of electors' rights

BUCKLEY TOWN COUNCIL

Financial year ending 31 March 2022

1. Date of announcement 20 June 2022

2. Each year the annual accounts are audited by the Auditor General for Wales. Prior to this date, any interested person has the opportunity to inspect and make copies of the accounts and all books, deeds, contracts, bills, vouchers and receipts etc relating to them for 20 working days on reasonable notice. For the year ended 31 March 2021, these documents will be available on reasonable notice on application to:

   Buckley Town Council, Council Offices, Buckley, Flintshire. CH7 2JB

between the hours of 9.00am and 1.00pm on Monday to Friday

commencing on 4 July 2022

and ending on 29 July 2022

3. From 12 September 2022, until the audit has been completed, Local Government Electors and their representatives also have:

   - the right to question the Auditor General about the accounts.
   - the right to attend before the Auditor General and make objections to the accounts or any item in them. Written notice of an objection must first be given to the Auditor General. A copy of the written notice must also be given to the council.

The Auditor General can be contacted via: Community Council Audits, Audit Wales, 24 Cathedral Road Cardiff CF11 9LJ or by email at communitycouncilaudits@audit.wales.

4. The audit is being conducted under the provisions of the Public Audit (Wales) Act 2004, the Accounts and Audit (Wales) Regulations 2014 and the Auditor General for Wales' Code of Audit Practice.

Electors' rights under the Public Audit (Wales) Act 2004

The basic position

By law, any interested person has the right to inspect the council's accounts. If you are entitled and registered to vote in local council elections, then you (or your representative) also have the right to ask the Auditor General questions about them or challenge an item of account contained within them.

The right to inspect the accounts

When a local government body has finalised its accounts for the previous financial year, it must advertise that they are available for people to look at. Having given reasonable notice of your intentions, you then have 20 working days to look through the accounts and supporting documents. You will be able to make copies of the accounts and most of the relevant documents from the body. You will probably have to pay a copying charge.

The right to ask the auditor questions about the accounts

You can only ask the Auditor General questions about the accounts. The Auditor General does not have to answer questions about the body's policies, finances, procedures or anything else not related to the accounts. Your question must be about the accounts that are subject to audit. The Auditor General does not have to say whether he thinks something the council has done, or an item in its accounts, is lawful or reasonable.

The right to object to the accounts

If you think that the body has spent money that they should not have, or that someone has caused a loss to the body deliberately or by behaving irresponsibly, you can object to the Auditor General by sending a formal 'notice of objection', which must be in writing to the address below. You must tell the Auditor General why you are objecting. The Auditor General must reach a decision on your objection. If you are not happy with that decision, you can appeal to the courts.

You may also object if you think that there is something in the accounts that the Auditor General should discuss with the council or tell the public about in a 'public interest report'. Again, you must give your reasons in writing to the Auditor General at the address below. In this case, the Auditor General must decide whether to take any action. The Auditor General will normally, but does not have to, give reasons for their decision and you cannot appeal to the courts. You may not use this 'right to object' to make a personal complaint or claim against the body.

If you wish to make a personal complaint or claim, you should take these complaints to your local Citizens' Advice Bureau, local Law Centre, or your solicitor. You may also be able to complain to the Public Services Ombudsman for Wales if you believe that a Member of the body has broken the Code of Conduct for Members. The Ombudsman can be contacted at: 1 Old Field Rd, Pencoed, Bridgend CF35 5LJ, (tel: (01656) 641 150).

What else you can do

Instead of objecting, you can give the Auditor General information that is relevant to their responsibilities. For example, you can simply tell the Auditor General if you think that something is wrong with the accounts or about waste and inefficiency in the way the council runs its services. You do not have to follow any set time limits or procedures. The Auditor General does not have to give you a detailed report of their investigation into the issues you have raised, but they will usually tell you the general outcome.

A final word

Local government bodies, and so local taxpayers, must meet the costs of dealing with questions and objections. When the Auditor General decides whether to take your objection further, one of a series of factors they must take into account includes the costs that will be involved. They will only continue with the objection if it is in the public interest to do so. If you appeal to the courts, you might have to pay for the action yourself.

If you wish to contact the Auditor General, please write to: Community Council Audits, Audit Wales, 24 Cathedral Road, Cardiff CF11 9LJ