Community and Town Councils in Wales
Annual Return for the Year Ended 31 March 2023

Accounting statements 2022-23 for:

Name of body: Buckley Town Council

	Year ending		Notes and guidance for compilers
	31 March 2022 (£)	**31 March 2023 (£)**	**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	407548	391188	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	323390	323390	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	11280	12043	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	110100	129768	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	240930	236319	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	391188	360534	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
Statement of balances			
8. (+) Debtors	20361	23761	**Income and expenditure accounts only:** Enter the value of debts owed to the body at the year-end.
9. (+) Total cash and investments	388490	346883	**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	17663	10109	**Income and expenditure accounts only:** Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	391188	360534	**Total balances should equal line 7 above:** Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	354333	360360	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/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: • 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 – 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.			✓	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.

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 £ 27,960.00 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	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 2023.	I confirm that these accounting statements and Annual Governance Statement were approved by the Council/Board/Committee under minute reference: **Minute ref:** 18847
RFO signature: Shaun Jones	**Chair signature:**
Name: Shaun Jones	**Name:** Cllr. Julia Jones
Date: 26th June 2023	**Date:** 27th June 2023

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 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.	✓ *				* SUBJECT TO ISSUE 3 IN INTERNAL AUDIT 22/23 INTERIM 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.	✓ *				* EXCEPT FOR ISSUE 1 IN INTERNAL AUDIT 22/23 INTERIM AUDIT REPORT
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.	✓ *				* EXCEPT FOR ISSUE 3 IN INTERNAL AUDIT REPORT
7. Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.	✓ *				* SUBJECT TO ISSUE 4 IN INTERNAL AUDIT REPORT
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.	✓				* EXCEPT FOR ISSUE 2 IN INTERNAL AUDIT 22/23 INTERIM AUDIT REPORT
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.					
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 26 | 6 | 2023 .] * 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:	JDH BUSINESS SERVICES LTD
Signature of person who carried out the internal audit:	JDH Business Services Ltd
Date: 27 | 06 | 2023	

INTERNAL AUDIT REPORT – YEAR END AUDIT
BUCKLEY TOWN COUNCIL
2022/23

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

- Checking that books of account have been properly kept throughout the year
- Checking a sample of payments to ensure that the Council's financial regulations have been met, payments are supported by invoices, expenditure is approved, and VAT is correctly accounted for
- Reviewing the Council's risk assessment and ensuring that adequate arrangements are in place to manage all identified risks
- Verifying that the annual precept request is the result of a proper budgetary process; that budget progress has been regularly monitored and that the council's reserves are appropriate
- Checking income records to ensure that the correct price has been charged, income has been received, recorded and promptly banked and VAT is correctly accounted for
- Reviewing petty cash records to ensure payments are supported by receipts, expenditure is approved and VAT is correctly accounted for
- Checking that salaries to employees have been paid in accordance with Council approvals and that PAYE and NI requirements have been properly applied
- Checking the accuracy of the asset and investments registers
- Testing the accuracy and timeliness of periodic and year-end bank account reconciliation(s)
- Year-end testing on the accuracy and completeness of the financial statements
- Where the Council is sole trustee of a charity, checking that the Council has procedures in place to meet its responsibilities as a sole trustee

Conclusion

On the basis of the internal audit work carried out, which was limited to the tests indicated above, 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 26/06/2023

INTERNAL AUDIT REPORT – YEAR END AUDIT
BUCKLEY TOWN COUNCIL
2022/23

ACTION PLAN

	ISSUE	RECOMMENDATION	FOLLOW UP
1	The 21/22 annual return was amended during the 21/22 internal audit to include laptops at a value of £6,995. The 21/22 balance on the 22/23 annual return is incorrect and does not reflect the balance on the 21/22 annual return. The asset register has not been updated for the laptops and therefore the balance on the assert register and annual return for 22/23 is incorrect and understated by £6,995.	*The annual return should be amended as follows:* ***Fixed assets 21/22 £354,333*** ***Fixed assets 22/23 £360,360*** *The asset register should be updated for the 10 laptops from issue 1 in 21/22.*	**Implemented - Annual return and asset register updated before internal audit signing of annual return.**
2	The brought forward 21/22 balances for box 8 debtors and box 10 creditors do not agree to the audited 21/22 annual return.	*The brought forward balances on the 22/23 annual return should agree to the 21/22 annual return.*	**Implemented - Annual return updated before internal audit signing of annual return.**
3	We have not seen evidence that the February 2023 petty cash payments analysis has been presented to Council for approval.	*The petty cash payments analysis should be approved by Council at least quarterly as per the financial regulations.*	

	ISSUE	RECOMMENDATION	FOLLOW UP
4	The Clerk has identified potential errors in the monthly pay slips and returns provided by the payroll agent and is currently undertaking a reconciling exercise to ensure the payroll returns submitted are correct.	*The Council must ensure that the payroll submissions to HMRC are correct.*	
2022/23 interim audit recommendations			
1	The accounts for the first six months of 2022/23 have been maintained with a SAGE accounts package. The Council are currently moving over to the SCRIBE accounting software for local councils and are undertaking an exercise to enter all transactions for the year. A detailed budget report was produced for the period 1/4/22 to 31/12/22 which has been produced from SAGE information for April to September then from payment schedules for October to December. There was no other budget reporting to Council during the year.	*The internal financial controls document states that reports against budget should be made at least quarterly.*	**Year-end update : Accounts now up to date on SCRIBE for entire 22/23.**

INTERNAL AUDIT REPORT – YEAR END AUDIT
BUCKLEY TOWN COUNCIL
2022/23

	ISSUE	RECOMMENDATION	FOLLOW UP
2	No bank reconciliations have taken place during the year.	*Bank reconciliations should take place each month and should be presented to Council.* *The internal financial controls state these should be carried out monthly.*	**Year-end update: Bank reconciliations are now up to date**
3	The Financial Regulations are currently being updated to reflect the NALC model financial regulations on contracts. The Contract with the Town Centre Manager is coming to an end. The Council are intending to award the contract as per the financial regulations of the Council.	*The Council should reassess the contract periodically to ensure that it still meets the definition of self-employed with HMRC, this should be carried out before the contract is next awarded.*	
Follow up of 2021/22 internal audit recommendations			
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**

	ISSUE	RECOMMENDATION	FOLLOW UP
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.*	**Payments testing during the interim audit did not identify issues relating to the awarding of contracts during 2022/23.** **Implemented**

Bank reconciliation

COUNCIL NAME: ……BUCKLEY TOWN COUNCIL………………………………

COUNTY : ……FLINTSHIRE……………………..…………………………

		£
A	Balance on the bank statements at 31 March (taken from bank statements)	346,869.04
B	**Outstanding items** **Less** unpresented cheques (List each outstanding cheque)	0.00
C	**Plus** uncleared payments into bank (to agree with attached list)	0.00
D	**Petty cash** **Plus** any petty cash balance held at 31 March	13.57
E	Balance in the cash book (Authority's own records) at 31 March (Calculated as A-B+C+D=E and agrees with Box 9 on the Annual Return)	346,882.61

Buckley Town Council

Prepared by: Sharon Jones Town Clerk Date: 5-5-23

Name and Role (Clerk/RFO etc)

Approved by: A Woolley Date: 5.5.23

Name and Role (RFO/Chair of Finance etc)

	Bank Reconciliation at 31/03/2023		
	Cash in Hand 01/04/2022		388,490.23
	ADD Receipts 01/04/2022 - 31/03/2023		352,218.97
			740,709.20
	SUBTRACT Payments 01/04/2022 - 31/03/2023		393,826.59
A	**Cash in Hand 31/03/2023** (per Cash Book)		**346,882.61**
	Cash in hand per Bank Statements		
	Petty Cash 31/03/2023	13.57	
	Equals Pre-paid Credit Card 31/03/2023	500.00	
	Lloyds Bank - Notice Period 31/03/2023	0.00	
	Cambridge & Counties 31/03/2023	150,000.00	
	Lloyds Bank - 32 Day Notice 31/03/2023	151,642.56	
	Lloyds Bank - 12 Month Fixed 31/03/2023	0.00	
	Lloyds Bank - Business Call 31/03/2023	26,202.45	
	Lloyds Bank - Current Account 31/03/2023	18,524.03	
			346,882.61
	Less unpresented payments		
			346,882.61
	Plus unpresented receipts		
B	**Adjusted Bank Balance**		**346,882.61**
	A = B Checks out OK		

Buckley Town Council
Reconciliation between Box 7 and Box 8
31/03/2023

This report explains the difference between the total balance in Box 7 and the cash balance in Box 8 by showing the totals for each type of adjustment, the details of which can be listed using the Adjustments report. It deducts the additional assets which have been included on the balance sheet and adds back in the liabilities to arrive at the balance for actual cash and short term investments. This only applies to Annual Returns prepared on Income and Expenditure basis

	Amount	*Amount*
Box 7 - Balances carried forward		**360,534.25**
Debtors	3,575.00	
Prepayments	104.15	
Stocks and Stores		
VAT Recoverable	20,081.51	
TOTAL DEDUCTIONS		**23,760.66**
Creditors	10,109.02	
Receipts in Advance		
Doubtful Debts		
TOTAL ADDITIONS		**10,109.02**
Box 8 - Total cash and short term investments		**346,882.61**

Buckley Town Council

Summary of Income & Expenditure 2022 - 2023

All Cost Centres and Codes (Between 01/04/2022 and 31/03/2023)

Finance & Economic Developr

		Income			Expenditure			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1	Council Buildings: Rates & Utilities				19,614.00	24,799.12	-5,185.12	-5,185.12 (-26%)
2	Council Buildings: Contract Cleanii				8,734.00	6,685.00	2,049.00	2,049.00 (23%)
3	Council Buildings: Cleaning Materi				600.00	1,886.35	-1,286.35	-1,286.35 (-214%)
4	Council Buildings: Maintenance &				15,000.00	9,427.43	5,572.57	5,572.57 (37%)
5	Gross Wages				116,212.00	109,632.19	6,579.81	6,579.81 (5%)
6	Mayor's Allowance				1,500.00	1,500.00		(0%)
7	Deputy Mayor's Allowance				500.00	500.00		(0%)
8	ER National Insurance Contributioi					11,044.83	-11,044.83	-11,044.83 (N/A)
9	Superannuation					9,091.26	-9,091.26	-9,091.26 (N/A)
10	Civic Expenses				3,500.00	1,339.27	2,160.73	2,160.73 (61%)
15	Council Buildings: Grounds Mainte					157.78	-157.78	-157.78 (N/A)
16	Council Buildings: Flood lighting					400.00	-400.00	-400.00 (N/A)
17	Town Centre Events & Support Or(				28,090.00	23,692.29	4,397.71	4,397.71 (15%)
18	Town Centre Support				1,000.00		1,000.00	1,000.00 (100%)
19	Bursary Scheme				3,000.00	3,000.00		(0%)
20	Mental Health Counsellor				11,200.00	16,800.00	-5,600.00	-5,600.00 (-50%)
21	Printing, Stationery & Equipment				5,161.00	2,709.18	2,451.82	2,451.82 (47%)
22	IT Management, Maintenance & E				3,096.00	5,258.80	-2,162.80	-2,162.80 (-69%)
23	Office Furniture & Equipment (Cap				400.00	388.00	12.00	12.00 (3%)
24	Postages, Telephones & Petty Cas				3,854.00	2,928.50	925.50	925.50 (24%)
25	Insurance				4,200.00	4,000.65	199.35	199.35 (4%)
26	Grants: General (Annual Round)				3,500.00	2,000.00	1,500.00	1,500.00 (42%)
27	Grants: General (Outside Annual F				1,000.00	60.00	940.00	940.00 (94%)
28	Bank Charges				224.00	108.00	116.00	116.00 (51%)
29	Citizens Advice Bureau				7,800.00	3,900.00	3,900.00	3,900.00 (50%)
30	Membership & Conference Subscr				1,115.00	726.00	389.00	389.00 (34%)
31	Members Allowance/Expenses				1,600.00	2,018.90	-418.90	-418.90 (-26%)
32	Audit Fees				1,434.00	564.50	869.50	869.50 (60%)
33	Accountancy Fees					338.35	-338.35	-338.35 (N/A)
34	Advertising/Recruitment/Professioi				1,200.00	584.00	616.00	616.00 (51%)
35	Legal Costs					1,821.00	-1,821.00	-1,821.00 (N/A)
36	Free Parking Scheme - FCC recha				20,500.00	6,582.51	13,917.49	13,917.49 (67%)
70	Officer Expenses					1,318.95	-1,318.95	-1,318.95 (N/A)
71	Mayor's Charity Fund Donations					1,200.00	-1,200.00	-1,200.00 (N/A)
72	Data Protection Support					1,097.00	-1,097.00	-1,097.00 (N/A)
	SUB TOTAL				**264,034.00**	**257,559.86**	**6,474.14**	**6,474.14 (N/A)**

General & Earmarked Reserve

		Income			Expenditure			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
64	Provision for Refurb of Play Areas							(N/A)
65	Provision for Jubilee Bunting							(N/A)
66	Repairs of Old Library Building Flo							(N/A)
67	Financial Support of Hawkesbury (							(N/A)
68	Future Events Fund							(N/A)
69	Old Baths Building					5,200.00	-5,200.00	-5,200.00 (N/A)
	SUB TOTAL					**5,200.00**	**-5,200.00**	**-5,200.00 (N/A)**

Buckley Town Council

Summary of Income & Expenditure 2022 - 2023

All Cost Centres and Codes (Between 01/04/2022 and 31/03/2023)

General Purposes Committee

		Income			Expenditure			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
52	Communal Fireworks				11,938.00	6,543.00	5,395.00	5,395.00 (45%)
53	Event/Jubilee Bunting: (incl. Setup				2,650.00		2,650.00	2,650.00 (100%)
54	Disabled Access				80.00		80.00	80.00 (100%)
55	Mobile CCTV: Camera Lease & M				2,500.00	1,375.72	1,124.28	1,124.28 (44%)
56	Town Clock Maintenance				100.00		100.00	100.00 (100%)
57	Honours Board				80.00		80.00	80.00 (100%)
58	Elections				6,000.00	3,842.01	2,157.99	2,157.99 (35%)
59	Maintenance of Burial Grounds				2,200.00	2,200.00		(0%)
60	Christmas Lights: (incl. Setup/Setd				37,540.00	17,458.64	20,081.36	20,081.36 (53%)
61	CCTV: Town Centre				14,948.00	10,844.62	4,103.38	4,103.38 (27%)
62	CCTV: Public Toilets & Maintenanc				2,500.00		2,500.00	2,500.00 (100%)
63	Hanging Baskets				2,500.00	1,856.60	643.40	643.40 (25%)
	SUB TOTAL				**83,036.00**	**44,120.59**	**38,915.41**	**38,915.41 (53%)**

Highways & Leisure Committe

		Income			Expenditure			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
37	Public Toilets: Rates & Utilities		-2,033.00	-2,033.00	2,700.00	-839.66	3,539.66	1,506.66 (55%)
38	Public Toilets: Cleaning Materials &				10,000.00	4,329.88	5,670.12	5,670.12 (56%)
39	Public Toilets: Contract Cleaning				11,050.00	9,156.61	1,893.39	1,893.39 (17%)
40	Public Toilets: Loan Charges & Gr					50.00	-50.00	-50.00 (N/A)
41	Bus Shelters: Erection of New She				2,000.00		2,000.00	2,000.00 (100%)
42	Bus Shelters: Repairs & Maintenar							(N/A)
43	Footway Lighting				5,500.00		5,500.00	5,500.00 (100%)
44	Match-Funding (Renovation of Pla				10,000.00	4,137.00	5,863.00	5,863.00 (58%)
45	Maintenance of Commons (Contrib				3,600.00	3,400.00	200.00	200.00 (5%)
46	Litter Bins/Salt Bins				2,000.00		2,000.00	2,000.00 (100%)
47	Holiday Play Scheme/Packed Lun				12,136.00	14,212.00	-2,076.00	-2,076.00 (-17%)
48	Capital Project: Covid Snake & Hy				2,100.00	3,756.98	-1,656.98	-1,656.98 (-78%)
49	Event Day/Platinum Jubilee				15,000.00	13,080.16	1,919.84	1,919.84 (12%)
50	Arts - Support of (Concerts & Eiste				600.00	600.00		(0%)
51	Coronation Gardens				7,000.00	7,323.60	-323.60	-323.60 (-4%)
	SUB TOTAL		**-2,033.00**	**-2,033.00**	**83,686.00**	**59,206.57**	**24,479.43**	**22,446.43 (N/A)**

Income

		Income			Expenditure			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
11	Precept	323,390.00	323,390.00					(0%)
12	Investment Income - Bank Interest	381.00	2,064.66	1,683.66				1,683.66 (441%)
13	Business tenants - Office rental	7,300.00	7,288.00	-12.00				-12.00 (-0%)
14	Miscellaneous Income	7,000.00	4,723.16	-2,276.84				-2,276.84 (-32%)
	SUB TOTAL	**338,071.00**	**337,465.82**	**-605.18**				**-605.18 (441%)**

Restated **(N/A)**

Buckley Town Council

Summary of Income & Expenditure 2022 - 2023

All Cost Centres and Codes (Between 01/04/2022 and 31/03/2023)

NET TOTAL	**338,071.00**	**335,432.82**	**-2,638.18**	**430,756.00**	**366,087.02**	**64,668.98**	**62,030.80 (8%)**
V.A.T.		18,328.15			20,081.51		
GROSS TOTAL		**353,760.97**			**386,168.53**		

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 GLS Educational Supplies, 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. Reference to newly adopted supplier account set up and change procedure.

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

15. 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.

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

17. 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.

18. 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.

19. 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.

20. 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
Revised February 2023 SJ/LG

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

BUCKLEY TOWN COUNCIL

Financial year ending 31 March 2023

1. Date of announcement 17th June 2023

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 2023, these documents will be available on reasonable notice on application to:

   Shaun Jones - Locum Town Clerk/Responsible Financial Officer

   Buckley Town Council, Council Offices, 12 Mold Road, Buckley, CH7 2JB

between the hours of 9:00am and 1:00pm on Monday to Friday

commencing on 3 July 2023

and ending on 28 July 2023

3. From 11 September 2023, 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, 1 Capital Quarter, Tyndall Street, Cardiff, CF10 4BZ 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 may request that the Auditor General applies to the courts for a declaration that such items of account are unlawful. 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 must also send a copy of your notice to the council itself.

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 his 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 the outcome of his audit.

A final word

Local government bodies, and therefore 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 he must take into account includes the costs that will be involved. He 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, 1 Capital Quarter, Tyndall Street, Cardiff, CF10 4BZ.

Hysbysiad pennu'r dyddiad ar gyfer arfer hawliau etholwyr

Cyngor Tref Bwcle

Blwyddyn ariannol yn dod i ben ar 31 Mawrth 2023

1. Dyddiad cyhoeddi 17 Mehefin 2023

2. Bob blwyddyn, archwilir y cyfrifon blynyddol gan Archwilydd Cyffredinol Cymru. Cyn y dyddiad hwn, mae unrhyw berson â diddordeb yn cael cyfle i archwilio a gwneud copïau o'r cyfrifon a'r holl lyfrau, gweithredoedd, contractau, biliau, talebau a derbynebau ac yn y blaen sy'n ymwneud â hwy am 20 diwrnod gwaith ar rybudd rhesymol. Ar gyfer y flwyddyn a ddaeth i ben 31 Mawrth 2023, bydd y dogfennau hyn ar gael ar rybudd rhesymol ar gais i:

   Shaun Jones, Clerc y Dref Locwm a'r Swyddog Ariannol Cyfrifol.

   Cyngor Tref Bwcle, Swyddfeydd y Cyngor, 12 Ffordd yr Wyddgrug

   Bwcle, CH7 2JB

Rhwng yr oriau o 9:00yb a 1:00pm o ddydd Llun i ddydd Gwener

Yn dechrau ar 3 Gorffennaf 2022

Ac yn dod i ben ar 28 Gorffennaf 2022

3. O 11 Medi 2022, hyd nes y bydd yr archwiliad wedi ei gwblhau, mae gan Etholwyr Llywodraeth Leol a'u cynrychiolwyr hefyd:
   - yr hawl i holi'r Archwilydd Cyffredinol ynglŷn â'r cyfrifon.
   - yr hawl i ddod gerbron yr Archwilydd Cyffredinol a mynegi gwrthwynebiad i'r cyfrifon neu unrhyw eitem ynddynt. Rhaid rhoi rhybudd ysgrifenedig o wrthwynebiad i'r Archwilydd Cyffredinol yn gyntaf. Rhaid rhoi copi o'r rhybudd ysgrifenedig hefyd i'r Cyngor.

Gellir cysylltu â'r Archwilydd Cyffredinol drwy: Archwiliadau Cynghorau Cymuned, Archwilio Cymru, 1 Cwr y Ddinas, Stryd Tyndall, Caerdydd, CF10 4BZ neu drwy e-bost yn archwiliadcyngorcymunedol@archwilio.cymru.

4. Cynhelir yr archwiliad o dan ddarpariaethau Deddf Archwilio Cyhoeddus (Cymru) 2004, Rheoliadau Cyfrifon ac Archwilio (Cymru) 2014 a Chod Ymarfer Archwilio Archwilydd Cyffredinol Cymru.

Hawliau etholwyr o dan Ddeddf Archwilio Cyhoeddus (Cymru) 2004

Y sefyllfa sylfaenol

Drwy gyfraith, mae gan unrhyw berson â diddordeb yr hawl i archwilio cyfrifon y Cyngor. Os oes gennych hawl ac os ydych wedi cofrestru i bleidleisio yn etholiadau’r cyngor lleol, yna mae gennych chi (neu eich cynrychiolydd) yr hawl hefyd i ofyn cwestiynau amdanynt i’r Archwilydd Cyffredinol neu i herio eitem sydd wedi ei chynnwys yn y cyfrifon.

Yr hawl i archwilio’r cyfrifon

Pan fydd corff llywodraeth leol wedi cwblhau ei gyfrifon ar gyfer y flwyddyn ariannol flaenorol, rhaid iddo hysbysebu eu bod ar gael i bobl edrych arnynt. Ar ôl rhoi rhybudd rhesymol o’ch bwriadau, bydd gennych wedyn 20 diwrnod gwaith i edrych drwy’r cyfrifon a’r dogfennau ategol. Cewch wneud copïau o’r cyfrifon a’r rhan fwyaf o’r dogfennau perthnasol gan y corff. Mae’n debyg y bydd yn rhaid i chi dalu tâl copïo.

Yr hawl i ofyn cwestiynau i’r archwilydd ynglŷn â’r cyfrifon

Cwestiynau ynglŷn â’r cyfrifon yn unig y cewch eu gofyn i’r Archwilydd Cyffredinol. Nid oes rhaid i’r Archwilydd Cyffredinol ateb cwestiynau ynghylch polisïau, cyllid, gweithdrefnau’r corff na dim arall nad yw’n gysylltiedig â’r cyfrifon. Rhaid i’ch cwestiwn ymwneud â’r cyfrifon sy’n destun yr archwiliad. Nid oes rhaid i’r Archwilydd Cyffredinol ddweud a yw’n credu bod rhywbeth y mae’r cyngor wedi’i wneud, neu eitem yn ei gyfrifon, yn gyfreithlon neu’n rhesymol.

Yr hawl i fynegi gwrthwynebiad i’r cyfrifon

Os ydych chi'n credu bod y corff wedi gwario arian na ddylai ei gael, neu fod rhywun wedi achosi colled i'r corff yn fwriadol neu drwy ymddwyn yn anghyfrifol, gallwch wrthwynebu'r Archwilydd Cyffredinol drwy anfon 'hysbysiad o wrthwynebiad' ffurfiol, y **mae'n rhaid iddo fod yn ysgrifenedig** i'r cyfeiriad isod. Gallwch ofyn i'r Archwilydd Cyffredinol wneud cais i'r llysoedd am ddatganiad bod eitemau o'r fath yn anghyfreithlon. Rhaid i chi ddweud wrth yr Archwilydd Cyffredinol pam eich bod yn gwrthwynebu. Mae'n rhaid i'r Archwilydd Cyffredinol ddod i benderfyniad ar eich gwrthwynebiad. Os nad ydych yn hapus gyda'r penderfyniad hwnnw, gallwch apelio i'r llysoedd. Rhaid i chi hefyd anfon copi o'ch hysbysiad at y cyngor ei hun.

Cewch wrthwynebu hefyd os byddwch yn meddwl bod rhywbeth yn y cyfrifon y dylai’r Archwilydd Cyffredinol ei drafod gyda’r Cyngor neu ddweud wrth y cyhoedd amdano mewn ‘adroddiad buddiant cyhoeddus’. Unwaith eto, rhaid i chi roi eich rhesymau yn ysgrifenedig i’r Archwilydd Cyffredinol yn y cyfeiriad isod. Yn y sefyllfa honno, rhaid i’r Archwilydd Cyffredinol benderfynu a ddylid cymryd unrhyw gamau. Fel arfer, bydd yr Archwilydd Cyffredinol yn rhoi rhesymau dros ei benderfyniad, ond nid oes rhaid iddo wneud hynny ac ni chewch apelio i’r llys. Ni chewch ddefnyddio’r ‘hawl i wrthwynebu’ hon i wneud cwyn bersonol neu hawliad yn erbyn y corff.

Os byddwch yn dymuno gwneud cwyn neu hawliad personol, dylech fynd â'r cwynion hyn i'ch Canolfan Cyngor ar Bopeth leol, Canolfan y Gyfraith leol, neu eich cyfreithiwr. Efallai y cewch hefyd gwyno wrth Ombwdsmon Gwasanaethau Cyhoeddus Cymru os byddwch yn credu bod Aelod o'r corff wedi torri'r Cod Ymddygiad ar gyfer Aelodau. Gellir cysylltu â'r Ombwdsmon yn: 1 Heol yr Hen Gae, Pencoed, Pen-y-bont ar Ogwr CF35 5LJ, (ffôn: (01656) 641 150).

Beth arall y gellwch ei wneud

Yn hytrach na gwrthwynebu, gellwch roi gwybodaeth i'r Archwilydd Cyffredinol sy'n berthnasol i'w gyfrifoldebau. Er enghraifft, gellwch sôn wrth yr Archwilydd Cyffredinol os byddwch yn meddwl bod rhywbeth o'i le ar y cyfrifon neu am wastraff ac aneffeithlonrwydd yn y ffordd y mae'r Cyngor yn rhedeg ei wasanaethau. Nid oes rhaid i chi ddilyn unrhyw derfynau amser na gweithdrefnau penodol. Nid oes rhaid i'r Archwilydd Cyffredinol roi adroddiad manwl i chi o ganlyniad ei archwiliad.

Gair terfynol

Rhaid i gyrff llywodraeth leol, ac felly trethdalwyr lleol, dalu costau delio â chwestiynau a gwrthwynebiadau. Pan fydd yr Archwilydd Cyffredinol yn penderfynu a ddylid mynd â'ch gwrthwynebiad ymhellach, mae un o gyfres o ffactorau y mae'n rhaid iddo eu hystyried yn cynnwys y costau a fydd yn gysylltiedig. Bydd ond yn parhau gyda'r gwrthwynebiad os yw er budd y cyhoedd i wneud hynny. Os byddwch yn apelio i'r llysoedd, efallai y bydd yn rhaid i chi dalu am y camau gweithredu eich hun.

Os byddwch yn dymuno cysylltu â'r Archwilydd Cyffredinol, ysgrifennwch at: Archwiliadau Cynghorau Cymuned, Archwilio Cymru, 1 Cwr y Ddinas, Stryd Tyndall, Caerdydd, CF10 4BZ.