

Annual Return for the Year Ended 31 March 2025

Accounting statement 2024-25 for:

Name of body: **St. Brides Major Community Council**

	Year ending		Notes and guidance
	31 March 2024 (£)	31 March 2025 (£)	
Statement of income and expenditure/receipts and payments			
1. Balances brought forward	40,112	30,561	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	22944	26,640	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	2847	5,240	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	5313	5714	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	30029	29,192	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	30561	27,535	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
Statement of balances			
8. (+) Debtors	0	0	Income and expenditure accounts only: Enter the value of debts owed to the body at the year-end.
9. (+) Total cash and investments	30561	27,535	All accounts: The sum of all current and deposit bank accounts, cash holdings and investments held at 31 March. This must agree with the reconciled cashbook balance as per the bank reconciliation.
10. (-) Creditors	0	0	Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	30,561	27,535	Total balances should equal line 7 above: Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	0	14803	The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.
13. Total borrowing	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

Annual Governance Statement

We acknowledge as the members of the Council, our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2025, that:

	Agreed?		'YES' means that the Council:	Toolkit
	Yes	No*		
1. In consultation with the community, we have developed a vision and purpose for the Council and used this vision to inform the Council's plans, budget and activities.	YES		Has consulted with the community and focussed its activities to meet the community's needs	A, C
2. We have adopted a Code of Conduct for members and officers and implemented an appropriate training plan for members to ensure all councillors understand their role and responsibilities.	YES		Ensures that councillors understand and are equipped to deliver their roles and responsibilities.	B
3. We have ensured that we electronically publish the information the Council is required to publish by law, on its website at www.stbridesmajor-cc.gov.uk	YES		Is transparent about its activities and provides the public with all information required by law	A, C, D, E
4. We have taken all reasonable steps to ensure that the Council complies with relevant laws and regulations when exercising its functions, including employment of staff and payment of allowances to members.	YES		Has only done things that it has the legal power to do and has conformed to codes of practice and standards in the way it does so	
5. We have adopted standing orders, financial regulations and terms of reference and ensure that these are followed when conducting business including functions delegated to committees.	YES		Has adopted rules and procedures to govern how the Council conducts its business including procurement of goods and services.	B, E
6. We have put in place arrangements for: - Effective financial management including the setting and monitoring of the Council's budget - Maintenance and security of accurate and up to date accounting and other financial records - Identifying potential liabilities, commitments, events and transactions that may have a financial impact on the Council.	YES		Calculated its budget requirement in accordance with the law and properly monitors its financial position throughout the year	D
7. We have maintained an adequate system of internal control and management of risk, including: - measures designed to prevent and detect fraud and corruption including clearly documented procedures for authorising and making payments - assessment and management of risks facing the Council - an adequate and effective system of internal audit and reviewed the effectiveness of these arrangements.	YES		Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge including arranging for a competent person, independent of the financial controls and procedures, to give an objective view on whether these meet the needs of the body.	D, E
8. We have taken appropriate action on all matters raised in previous reports from internal and external audit.	YES		Considered and taken appropriate action to address weaknesses /issues brought to its attention by internal and external auditors.	D, E
9. We have provided proper opportunity for the exercise of electors' rights in accordance with the requirements of the Public Audit (Wales) Act 2004 and the Accounts and Audit (Wales) Regulations 2014.	YES		Has given all persons interested the opportunity to inspect the body's accounts as set out in the notice of audit issued by the Auditor General.	E
10. General power of Competence – The Council has resolved to adopt the General Power of Competence set out in Local Government and Elections (Wales) Act 2021		* NO	Meets the eligibility criteria to exercise the general Power of Competence	E

* Please include an explanation for any 'No' answers

J.A. Morris 6/11/25
* Criteria not met. Blewitt 6/11/25

Additional disclosure notes

Include here any additional disclosures the Council considers necessary to aid the reader's understanding of the accounting statement and/or the annual governance statement

The following information is provided to assist the reader to understand the accounting statement and/or the Annual Governance Statement

1. Expenditure under S137 Local Government Act 1972

Section 137(1) of the 1972 Act permits the Council to spend on activities for which it has no other specific powers if the Council considers that the expenditure is in the interests of, and will bring direct benefit to, the area or any part of it, or all or some of its inhabitants, providing that the benefit is commensurate with the expenditure. Section 137(3) also permits the Council to incur expenditure for certain charitable and other purposes. The maximum expenditure that can be incurred under both section 137(1) and (3) for the financial year 2024-25 was £10.81 per elector.

In 2024-25, the Council made payments totalling £7877 under section 137. These payments are included within 'Other payments' in the Accounting Statement.

2.

In April 2024 the Community Council approved donation payments to:-

The Local Nursery School to ensure that the Nursery remained open until the end of term. (£1000)

The Local TAFPS group, namely Trees and Flowers for Southerndown, (£64.95)

The Community Council continued to release funds(£6312) to the local groups successful in gaining the 23/24 grants.

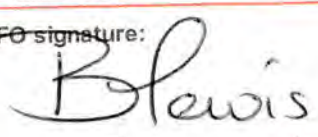
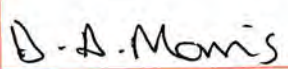
In their audit of our Annual Return for the comparative period to 31 March 2024, Wales Audit identified several lines in that year which needed amending. Accordingly the following lines have been amended in the comparative year (2024) in this Annual return: line 2 £22,944 (was £30,530), line 3 £2,847 (was £8,262), line 4 £5313 (was £4,228) , line 6 £30029 (was £44,115).

Trust Funds

Trust funds – The Council acts as sole trustee for and is responsible for managing trust fund(s)/assets. We exclude transactions related to these trusts from the Accounting Statement. In our capacity as trustee, we have discharged our responsibility in relation to the accountability for the fund(s) including financial reporting and, if required, independent examination or audit.	Yes	No	N/A	Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.
			✓	

Council approval and certification

The Council is responsible for the preparation of the accounting statements and the annual governance statement in accordance with the requirements of the Public Audit (Wales) Act 2004 (the Act) and the Accounts and Audit (Wales) Regulations 2014.

Certification by the RFO I certify that the accounting statements contained in this Annual Return present fairly the financial position of the Council, and its income and expenditure, or properly present receipts and payments, as the case may be, for the year ended 31 March 2025.	Approval by the Council I confirm that these accounting statements and Annual Governance Statement were approved by the Council under minute reference:
RFO signature: 	Minute ref:
Name: Barry Lewis	Chair signature: 
Date: 5 September 2025	Name: Heidi Morris
	Date: 8/9/2025

* Please include an explanation for any 'No' answers

Annual internal audit report to:

Name of body: **St Brides Major Community Council**

The Council's internal audit, acting independently and on the basis of an assessment of risk, has included carrying out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ending 31 March 2025.

The internal audit has been carried out in accordance with the Council's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised

in this table. Set out below are the objectives of internal control and the internal audit conclusions on whether, in all significant respects, the following control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the Council.

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
1. Appropriate books of account have been properly kept throughout the year.	x				Reviewed and tested I&E summary discussed variances with Cllr Lewis.
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	x				Financial regulations need updating. A sample of items from the income and expenditure summary tracked to supporting documents. VAT was reclaimed in the year under VAT126 related to 23/24, a claim relating to 24/25 is outstanding
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.		x			No formal risk register exists. Risks managed as they arise, this review should be formalised.
4. The annual precept/levy/resource demand requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate.	x				The budget was approved on a timely basis and the precept received matches the VoG announcement.
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	x				Income received matches the bank reconciliation, the council plans to overhaul the burial fees process to ensure all fees are invoiced. No output VAT is due.
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.			x		Petty cash is not used.
7. Salaries to employees and allowances to members were paid in accordance with contracts/ minuted approvals, and PAYE and NI requirements were properly applied.				x	No clerk at start or end of year, 2 short payroll periods checked to P60's. Payroll operated by external bureau DWA. Remuneration Committee minutes not reviewed. Queried status of allowances paid to councillors.
8. Asset and investment registers were complete, accurate, and properly maintained.		x			An asset register has been prepared but needs to be developed to match insurance & risk registers.

* Please include an explanation for any 'No' answers

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
9. Periodic and year-end bank account reconciliations were properly carried out.	x				Reviewed sample of monthly bank reconciliations. Checked to opening and closing year end bank statements.
10. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments/income and expenditure), agreed with the cashbook, were supported by an adequate audit trail from underlying records, and where appropriate, debtors and creditors were properly recorded.	x				Checked calculations of movements across the year reconcile to bank statements above. No debtors or creditors recorded
11. Trust funds (including charitable trusts). The Council has met its responsibilities as a trustee.			x		The council does not operate any trust funds

For any risk areas identified by the Council (list any other risk areas below or on separate sheets if needed) adequate controls existed:

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
12.			x		No additional work areas identified.
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).

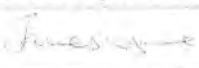
** If the response is 'not covered', please state when the most recent internal audit work was done in this area and when it is next planned, or if coverage is not required, internal audit must explain why not.

My detailed findings and recommendations which I draw to the attention of the Council are included in my detailed report to the Council dated 5 September 2025.

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 2024-25 and 2025-26. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit: James Wynne

Signature of person who carried out the internal audit: 

Date: 05 September 2025

* Please include an explanation for any 'No' answers

Internal audit review August 2025 – relating to financial year 2024-25

4. Councillor allowances are taxable unless within HMRC exemptions, payments to councillors should be reviewed to ensure that they are compliant with HMRC guidance (eg. [EIM65970](#)).
5. The process for recovering VAT using a VAT126 was introduced during the year, a further £800 claim has been prepared for 24/25 which will be claimed in 25/26 and further claims going back 4 years may be possible.
6. The financial regulations appear to be old and should be reviewed at least every 4 years. Given the processes around banking, petty cash, the lack of detail on burial fees and the imminent introduction of Scribe Accounts, these regulations need updating.
7. The council is required to maintain and annually review a register of financial and other risks and this document should be included on the website.
8. The insurance policy shows significantly more property holding than the asset register, recommend that the asset register is developed further to link in with the insurance and risk registers.
9. Adopting Scribe Accounts is a welcome development, I recommend attaching scanned in copies of all purchase invoices & any other evidence (with approval) to Scribe to assist with the scrutiny of expenditure through the year.
10. Reviewing the approval of invoices, council minutes & other documentation was not easy, recommend that all minutes as published are clearly marked as “final” or signed and there is an indication on invoices (or the Scribe record) that these invoices were approved or the date of approval.
11. Approved expenditure is not shown in the minutes, instead an appendix is referred to which is not attached. Recommend that the full list of approved payments is noted in all minutes.
12. The system for billing and calculating burial fees is not clear and potentially risks a loss of income, the I welcome the plan to bring in Scribe Accounts to help manage this income and a clear process for the control of burial income needs to be written and added in to section 9 of the financial regulations.
13. The full schedule of burial fees was not easy to find – it was in the minutes of the meeting in April 2024. The schedule of burial fees should be much more prominently displayed on the website (eg. under Documents) and it needs updating to reflect the increases in 25/26.
14. Having only two signatories at the bank is potentially risky and exposes the council to the possibility of being unable to make payments, a minimum of three and ideally four bank signatories should be in place to cover eventualities.

St Brides Major Community Council

Internal audit review August 2025 – relating to financial year 2024-25

15. On a minor note, interest earned on the Council reserves is low at Barclays, this could be improved by using other banks, although the work involved in making this switch may outweigh the benefits in the short term.

JW 05-Sept-25