

## Auditor General's report and audit opinion

I was required to undertake an audit for the year ended 31 March 2022 of **Coedkernew Community Council**. My audit has been conducted on behalf of the Auditor General for Wales and in accordance with the requirements of the Public Audit (Wales) Act 2004 (the 2004 Act) and guidance issued by the Auditor General for Wales. I certify that I have completed the audit.

### Requirement to give an audit opinion

I am required to come to an opinion as to whether or not any matters have come to my attention to give cause for concern that, in any material respect, the information reported in the Council's Annual Return:

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

### Disclaimer of audit opinion

I do not express an opinion on the Council's 2021-22 accounts.

Because of the significance of the matter described in the Basis for Disclaimer below, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

### Basis for Disclaimer

The Council has not submitted its accounting statement for audit as required by section 13 of the Public Audit (Wales) Act 2004.

Each year the Council receives an audit notice that sets out the timetable for the audit and details of the information required to undertake the audit. Notwithstanding that the Public Audit (Wales) Act 2004 requires the Council to make up its accounts to 31 March each year and to submit the accounts to the Auditor General, the Council has disregarded the 2021-22 audit notice and subsequent correspondence requiring it to submit the accounts for audit.

I have therefore been unable to undertake an audit of the 2021-22 accounts.

### **Other matters and recommendations**

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

#### **Repeated failures to prepare accounts for audit on a timely basis**

I draw the Council's and the public's attention to the Council's ongoing disregard for its statutory duties under the Public Audit (Wales) Act 2004.

The Council is required to make up its accounts to 31 March each year, to approve the accounts by 30 June and to submit the accounts to the Auditor General for audit.

In addition to not preparing the 2021-22 accounts, the Council did not prepare its 2022-23 or 2023-24 accounts on a timely basis:

	<b>2022-23</b>	<b>2023-24</b>
Date approved by Council	7 January 2025	7 January 2025

#### **Requirement to prepare an Annual Governance Statement**

The Accounts and Audit (Wales) Regulations 2014 require the Council to publish a statement on internal control alongside the Accounting Statement. This requirement is satisfied by the preparation of an Annual Governance Statement. The Annual Governance Statement sets out the minimum governance standards that should be in place at the Council. The Council has failed to prepare an Annual Governance Statement for 2021-22.

#### **Publication of documents**

Section 55 (Community council websites), of the Democracy and Boundary Commission Cymru etc. Act 2013 (the 2013 Act) requires that a community council must make available electronically, specified documents including, amongst other documents, the annual accounts and minutes of meetings.

The Council has failed to comply with its statutory duty to publish information.

#### **Accounting Statement attached to this audit report**

The Accounting Statement attached to this audit report has been prepared by Audit Wales and not Coedkernew Community Council. It is prepared from the comparative accounting

statement entries from the 2020-21 and 2022-23 accounting statements. It is provided for information purposes.

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

 <b>Richard Harries, Director, Audit Wales</b> <b>For and on behalf of the Auditor General for Wales</b>	<b>Date: 10/03/2025</b>
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# Community and Town Councils in Wales

## Annual Return for the Year Ended 31 March 2022

### Accounting statements 2021-22 for:

**Name of body:** Coedkernew Community Council (Prepared by Audit Wales for information only)

	Year ending		Notes and guidance for compilers
	31 March 2021 (£)	31 March 2022 (£)	
<b>Statement of income and expenditure/receipts and payments</b>			
1. Balances brought forward	2817	3087.87	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	3498	2991.75	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	200	71.80	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	3111	2769.00	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	317	1254.83	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	3087	2126.39	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
<b>Statement of balances</b>			
8. (+) Debtors	0	0	<b>Income and expenditure accounts only:</b> Enter the value of debts owed to the body at the year-end.
9. (+) Total cash and investments	3087	2126.39	<b>All accounts:</b> 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	<b>Income and expenditure accounts only:</b> Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	3087	2126.39	<b>Total balances should equal line 7 above:</b> Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	0	0	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).
14. Trust funds disclosure note	<div style="display: flex; justify-content: space-around;"> <div style="text-align: center;"> <b>Yes</b>  <input checked="" type="checkbox"/> </div> <div style="text-align: center;"> <b>No</b>  <input type="checkbox"/> </div> <div style="text-align: center;"> <b>N/A</b>  <input type="checkbox"/> </div> </div>	<div style="display: flex; justify-content: space-around;"> <div style="text-align: center;"> <b>Yes</b>  <input type="checkbox"/> </div> <div style="text-align: center;"> <b>No</b>  <input type="checkbox"/> </div> <div style="text-align: center;"> <b>N/A</b>  <input type="checkbox"/> </div> </div>	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).