NOTICE OF CONCLUSION OF AUDIT AND RIGHT TO INSPECT THE ANNUAL RETURN FOR THE YEARS ENDED 31 MARCH 20xx, 20yy, 20zz

Public Audit (Wales) Act 2004 Section 29

Accounts and Audit (Wales) Regulations 2014

1. The audit of accounts for the [name of Council] for the years ended 31 March 20xx, 20yy and 20zz has been concluded.

2. The annual return is available for inspection by any local government elector for the area of the [name of Council] on application to:

(a) Insert name, position and address of person to whom local government electors should apply to inspect the annual return

(a)____

____

____

(b) Insert the times between which a local government elector may apply to inspect the annual return

between (b)________ am and (b)________ pm on Mondays to Fridays (excluding public holidays), when any local government elector may make copies of the annual return.

(c) Insert a reasonable sum for copying costs

3. Copies will be provided to any local government elector on payment of (c) £______ for each copy of the annual return.

(d) Insert name and position of person placing the notice

(e) Insert date of placing of the notice

(d)____

(e)__________________

HYSBYSIAD AM GWBLHAU ARCHWILIAD AC AM YR HAWL I AROLYGU'R COFNOD BLYNYDDOL COFNOD BLYNYDDOEDD AM Y FLWYDDYN YN GORFFEN 31 MAWRTH 20xx, 20yy a 20zz

Public Audit (Wales) Act 2004 Section 29

Rheoliadau Cyfrifon ac Archwilio (Cymru) 2014

1. Mae archwiliadau cyfrifon dros [enw'r Cyngor] ar gyfer y blynyddoedd Sy'n gorffen ar 31 Mawrth 20xx, 20yy a 20zz wedi'u cwblhau.

2. Mae'r cofnod blynyddol ar gael i'w arolygu gan etholwyr llywodraeth leol ardal [enw'r Cyngor] trwy wneud cais at:

(a) Rhowch enw, swydd a chyfeiriad y person y dylai etholwyr llywodraeth leol wneud cais iddo/iddi i archwilio'r datganiad cyfrifon

(a)____

____

____

(b) Rhowch yr amseroedd y gall etholwr llywodraeth leol wneud cais i archwilio'r Ffurflen Flynyddol

rhwng (a) ________ (b)________ pm ar ddydd Llun i ddydd Gwener

gan eithrio gwyliau cyhoeddus), pryd y gall unrhyw etholwr llywodraeth leol wneud copïau o'r cofnod blynyddol

3. Darperir copïau i unrhyw etholwr llywodraeth leol os gwneir taliad o (c)

(c) Rhowch swm rhesymol ar gyfer costau copïo

£_______ am bob copi o'r ffurflen flynyddol

(d) Rhowch enw a swydd y person sy'n gosod yr hysbysiad

(d)____

(e) Rhowch ddyddiad gosod yr hysbysiad

(e)____________________

RMCC Clerk

From: Deryck Evans <Deryck.Evans@audit.wales>
Sent: 11 May 2026 12:22
To: RMCC Clerk
Subject: 2024-25 Completion of audit / cwblhau archwiliad - Radyr and Morganstown CC
Attachments: Audit Wales - Audit Completion notice.docx; Radyr and Morganstown CC 2024-25.pdf

PLEASE READ THIS EMAIL IN FULL AS IT CONTAINS IMPORTANT INFORMATION

We have now completed our audit of the Council's accounts for 2024-25. Where relevant, we have also completed any outstanding audits from prior years.

Attached to this email are:

- A copy of the certified annual return(s) for the outstanding audits
- An audit completion notice

The Accounts and Audit (Wales) Regulations 2014

The Regulations set out what you must do at the conclusion of the audit.

You should refer, in particular, to Regulation 15 [Publication of income and expenditure accounts and receipts and payments] and Regulation 18 [Notice of conclusion of audit]. Please note that the Annual Returns is all that is needed to satisfy the requirements of the Regulations where these refer to the income and expenditure account, the record of receipts and payments or the statement of balances.

In summary you must:

- display a notice for a period of at least 14 days stating that the audit has been completed and that the Annual Return is available for inspection by local government electors;
- provide details in this notice of the address at which and the hours during which local

DARLLENWCH YR E-BOST HWN YN LLAWN GAN EI FOD YN CYNNWYS GWYBODAETH BWYSIG

Rydym bellach wedi cwblhau ein harchwiliad o gyfrifon y Cyngor ar gyfer 2024-25. Lle bo'n berthnasol, rydym hefyd wedi cwblhau unrhyw archwiliadau sy'n weddill o flynyddoedd blaenorol

Ynghlwm wrth yr e-bost hwn mae:

- Copi o'r ffurflen(au) blynyddol ardystiedig ar gyfer yr archwiliadau sy'n weddill
- Hysbysiad cwblhau archwiliad

Rheoliadau Cyfrifon ac Archwilio (Cymru) 2014

Mae'r Rheoliadau'n nodi'r hyn y mae'n rhaid i chi ei wneud ar ddiwedd yr archwiliad.

Dylechgyfeirio, yn benodol, at Reoliad 15 [Cyhoeddi cyfrifon incwm a gwariant a derbyniadau a thaliadau] a Rheoliad 18 [Hysbysiad o gasgliad yr archwiliad]. Noder mai'r Ffurflenni Blynyddol yw'r cyfan sydd ei angen i fodloni gofynion y Rheoliadau lle mae'r rhain yn cyfeirio at y cyfrif incwm a gwariant, y cofnod o dderbyniadau a thaliadau neu'r datganiad o falansau.

I grynhoi, rhaid i chi:

- arddangos hysbysiad am gyfnod o 14 diwrnod o leiaf yn datgan bod yr archwiliad wedi'i gwblhau a bod y Ffurflen Flynyddol ar gael i'w harchwilio gan etholwyr llywodraeth leol;
- rhoi manylion yn yr hysbysiad hwn o'r cyfeiriad y gall etholwyr llywodraeth leol arfer eu hawliau i archwilio'r Ffurflenni Blynyddol a'r oriau pan fydd etholwyr llywodraeth leol yn arfer eu hawliau;
- cyhoeddi neu arddangos eich Ffurflenni Blynyddol. O leiaf, mae hyn yn golygu y dylid arddangos y Ffurflen Flynyddol ar eich hysbysfwrdd(au) a'i chyhoeddi ar wefan y Cyngor.

government electors may exercise their rights to inspect the Annual Returns;

- publish or display your Annual Returns. As a minimum, this means that the Annual Return should be displayed on your notice board(s) and published on the Council's website.

It is acceptable to display a copy of the Annual Returns as long as it is a true facsimile and bears a note saying where the original can be inspected.

What should you do?

To meet the requirement of the Regulations you should:

- Prepare the Notice of Conclusion of Audit and Right to Inspect the Annual Return (a proforma notice which you can use for this purpose is attached).
- Put the completed notice in a conspicuous place e.g. a noticeboard for at least 14 days along with the certified Annual Returns. The Annual Returns should be displayed so that the accounting statements, both parts of the annual governance statement and the Auditor General's audit certificate and report visible.
- You must also publish the notice and the annual return on the Council's website
- Retain evidence that this has been done to support compliance with the exercise of electors' rights, which forms part of the Annual Governance Statement.

Audit fee

Our audit fee invoice will be issued shortly. Where relevant this will set out the fee for each financial year for which we are issuing our audit certificates. In order to assist us to manage the overall cost of audit across Wales, we would appreciate prompt payment of the fee invoice.

Mae'n dderbyniol arddangos copi o'r Ffurflenni Blynyddol cyn belled â'i fod yn wir ffacs ac yn nodi lle gellir archwilio'r gwreiddiol.

Beth ddylech chi ei wneud?

Er mwyn bodloni gofynion y Rheoliadau, dylech:

- Paratoi'r Hysbysiad o Gasgliad o Archwilio a'r Hawl i Archwilio'r Ffurflen Flynyddol (amgaeir hysbysiad profforma y gallwch ei ddefnyddio at y diben hwn).
- Rhowch yr hysbysiad wedi'i gwblhau mewn man amlwg e.e. hysbysfwrdd am o leiaf 14 diwrnod ynghyd â'r Ffurflenni Blynyddol ardystiedig. Dylid arddangos y Ffurflenni Blynyddol fel bod y datganiadau cyfrifyddu, y ddwy ran o'r datganiad llywodraethu blynyddol a thystysgrif archwilio ac adroddiad yr Archwilydd Cyffredinol i'w gweld.
- Rhaid i chi hefyd gyhoeddi'r hysbysiad a'r ffurflen flynyddol ar wefan y Cyngor
- Cadw tystiolaeth bod hyn wedi'i wneud i gefnogi cydymffurfiaeth ag arfer hawliau etholwyr, sy'n rhan o'r Datganiad Llywodraethu Blynyddol.

Ffi archwilio

Bydd ein anfoneb ffioedd archwilio yn cael ei chyhoeddi cyn bo hir. Lle bo'n berthnasol, bydd hyn yn nodi'r ffi ar gyfer pob blwyddyn ariannol yr ydym yn cyhoeddi ein tystysgrifau archwilio ar ei gyfer. Er mwyn ein cynorthwyo i reoli cost gyffredinol archwilio ledled Cymru, byddem yn gwerthfawrogi talu'r anfoneb ffioedd yn brydlon.

Annual Return for the Year Ended 31 March 2025

Accounting statement 2024-25 for:

Name of body: Radyr & Morganstown Community Council

	Year ending 31 March 2024 (£)	Year ending 31 March 2025 (£)	Notes and guidance
			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	216,701	259,755	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	158,921	165,278	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	49,384	89,485	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	47,964	54,766	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	7,548	7,384	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).
6. (-) Total other payments	109,739	255,421	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	259,755	196,947	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
Statement of balances0			
8. (+) Debtors	2,966	46,044	**Income and expenditure accounts only:** Enter the value of debts owed to the body at the year-end.
9. (+) Total cash and investments	262,828	375,899	**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	6,039	224,996	**Income and expenditure accounts only:** Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	259,755	196,947	**Total balances should equal line 7 above:** Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	1,352,993	1,446,935	The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.
13. Total borrowing	64,750	59,250	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.	Y		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.	Y		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 [insert name of website].	Y		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.	Y		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.	Y		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.	Y		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.	Y		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.	Y		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.	Y		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		N	Meets the eligibility criteria to exercise the general Power of Competence	E

* Please include an explanation for any 'No' answers

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 £460 under section 137. These payments are included within 'Other payments' in the Accounting Statement.
2.

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.
			Y	

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:
	Minute ref: 25/27 (26/6/25)
RFO signature: JThomas	**Chair signature:** J Charles
Name: J THOMAS	**Name:** J. CHARLES
Date: 13 JUNE 2025	**Date:** 26 JUNE 2025

* Please include an explanation for any 'No' answers

Auditor General's report and audit opinion

I certify that I have completed the audit of the Annual Return for the year ended 31 March 2025 of **Radyr & Morganstown Community Council**. My audit has been conducted on behalf of the Auditor General for Wales and in accordance with the requirements of the Public Audit (Wales) Act 2004 (the 2004 Act) and guidance issued by the Auditor General for Wales.

Audit opinion: Qualified

Except for the matters reported below in my Basis for Qualification, on the basis of my audit, in my opinion no matters have come to my attention to give cause for concern that, in any material respect, the information reported in this Annual Return:

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

Basis of Qualification

Accounting Statement

I am unable to conclude whether or not the Accounting Statement fairly presents the Council's income and expenditure and financial position:

- My audit testing identified payment transactions recorded in the Council's accounting records that are not reflected in the Council's bank account.

Annual Governance Statement

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

- My audit testing identified multiple payments that are not included in payment schedules presented to the Council for approval. Explanatory bullets

Arrangements to secure economy, efficiency and effectiveness in use of resources

I am unable to conclude whether or not the Council has proper arrangements in place to secure economy, efficiency and effectiveness in its use of resources

- The Council did not provide quotes/estimates for two material payments to enable me to confirm whether or not the Council followed its standing Orders and Financial Regulations.

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.

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

Richard Harries, Director, Audit Wales **For and on behalf of the Auditor General for Wales**	**Date: 11/05/2026**

Annual internal audit report to:

Name of body: Radyr & Morganstown 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.	✓				Please see detailed report
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	✓				Please see detailed report
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓				Please see detailed report
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.	✓				Please see detailed report
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	✓				Please see detailed report
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.			✓		Please see detailed report
7. Salaries to employees and allowances to members were paid in accordance with contracts/ minuted approvals, and PAYE and NI requirements were properly applied.	✓				Please see detailed report
8. Asset and investment registers were complete, accurate, and properly maintained.	✓				Please see detailed report

* 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.	✓				Please see detailed 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.	✓				Please see detailed report
11. Trust funds (including charitable trusts). The Council has met its responsibilities as a trustee.			✓		Please see detailed report

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.					
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 18 June 2025.] * 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 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: JOHN [illegible] PALIN FCA

Signature of person who carried out the internal audit: [signature]

Date: 18th June 2025

* Please include an explanation for any 'No' answers

bpu Chartered Accountants
RADNOR HOUSE
GREENWOOD CLOSE
CARDIFF GATE
BUSINESS PARK
CARDIFF
CF23 8AA