Annual Return for the Year Ended 31 March 2026

Accounting statement 2025-26 for:

Name of body: Radyr and Morganstown Community Council

	Year ending		Notes and guidance
	31 March 2025 (£)	**31 March 2026 (£)**	**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	259,755	196,947	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	165,278	181,806	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	59,484	56,451	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	54,766	62,343	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	7,384	7,221	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).
6. (-) Total other payments	255,420	176,870	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	196,947	188,770	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
Statement of balances0			
8. (+) Debtors	46,044	4,522	**Income and expenditure accounts only:** Enter the value of debts owed to the body at the year-end.
9. (+) Total cash and investments	375,899	184,605	**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	224,996	357	**Income and expenditure accounts only:** Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	196,947	188,770	**Total balances should equal line 7 above:** Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	1,446,935	1,487,938	The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.
13. Total borrowing	59,250	53,750	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, that for the year ended 31 March 2026:

	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 and preparation and approval of the annual accounts • 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 and has prepared and approved its accounts in accordance with legislation	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 2025-26 was £11.10 per elector. In 2025-26, the Council made payments totalling £___2,448.35_____ under section 137. These payments are included within 'Other payments' in the Accounting Statement.
2.

Trust Funds

	Yes	No	N/A	
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.			Y	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 2026.	**Approval by the Council** I confirm that these accounting statements and Annual Governance Statement were approved by the Council under minute reference: **Minute ref:**
RFO signature:	**Chair signature:**
Name: Esther Winter	**Name:**
Date: 10/06/2026	**Date:**

* Please include an explanation for any 'No' answers

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 2026.

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 30 June 2026.] * 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 2025-25 and 2026-26. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit:	JOHN HAW PAKIN
Signature of person who carried out the internal audit:	[signature]
Date:	30th JUNE 2026

* Please include an explanation for any 'No' answers

bpu Chartered Accountants
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Radyr and Morganstown Community Council
Year Ended 31 March 2026

Internal Audit Testing

Area (per Section 4 of Annual Return)	**Findings**	**Recommendations**	**Comments**
1	The Council's accounts are maintained using Scribe accounts package which incorporates the rental income and expenditure of the Old Church Rooms.	N/A	N/A
2	The Standing Orders were reviewed and adopted on 1 May 2025. The Financial Regulations were adopted on 1 May 2025.	N/A	N/A
	It is noted that a schedule of bank payments for approval is presented to members. All the payments during the year were discussed and approved at the meetings of the council.	N/A	N/A
	Sample testing was undertaken on a number of random payments. We selected 25 payments for testing.	N/A	N/A
	The banking arrangements include the ability to make payments online. We are advised that 2 councillors will authorise these payments and the bank will not process such payments until separate password protected authorities are obtained.	N/A	N/A
	We have reviewed a sample of transaction detail reports (included within the sample of 25 noted above) supplied by the bank following the processing of online bank payments and confirmed that all of these confirm approval by 2 authorised persons.	N/A	N/A

2 (cont'd)	The financial regulations adopted in 1 May 2025 state that for proposed contract expenditure with values between £5,000 and £25,000, three quotations must be obtained. From our sample of payments, two items were identified with values exceeding £5,000 (but not exceeding £25,000), and one with a value greater than £25,000. Three quotations were obtained per the financial regulations for each item selected.	N/A	N/A
3	The risk assessment has been reviewed during the year and is set to be reviewed again after the year end. The Council minutes were reviewed, relevant items noted. The risk register has been updated for 25/26 and was approved on 18 September 2025. Internal audit reviews are to be carried out quarterly by selected Councillors throughout the year. They were not completed during the year ended 31 March 2026.	N/A N/A It is recommended Internal audit reviews are carried out quarterly ie every three months.	N/A N/A
4	The Council has prepared a budget for 2025/26 in support of its precept with monthly comparisons of the budget to the actual expenditure reported to Council.	N/A	N/A
5	The expected precept balance was vouched as having been received. 11 other income items were tested with no issues found.	N/A N/A	N/A N/A
6	We reviewed the council's accounting records which indicate that total petty cash expenditure for the year was nil. The accounting records indicate that there is no petty cash held by the council.	N/A	N/A

7	Sample testing was undertaken in relation to salary payments. All five employees' salaries were agreed to published pay scales.	N/A	N/A
8	The Council maintains an asset register which records the assets at their original cost, which is lower than their insured replacement value. The notes in the accounts for the fixed asset values agree to the insurance policy. However, the insurance polcies are not updated for additions/disposals and therefore additions are valued at cost. We have agreed the cost figure per the fixed asset register to that declared on the annual return for the year. The difference between the fixed asset register and the notes in the accounts is likely to be mainly due to inflation between the original cost of the assets to the insurance replacement cost.	Update insurance policies for fixed asset additions and disposals for consistent valuation of fixed assets.	
9	Monthly bank reconciliations are prepared and presented to Council. The year end bank reconciliation was tested and the balances agreed to bank accounts.	N/A	N/A
10	Year end accounts have been reviewed to ensure they have been prepared on the correct accounting basis - income and expenditure agreed to Section 1 of the Annual Return. During the year under review the accounts were being prepared on an incorrect basis ie receipts and payments basis. Adjustments have been made to the year end accounts to correct the basis to Income and Expenditure. In a prior year the Council identified a potential liability relating to unpaid water rates and underpaid non domestic rates covering a period of several years. The Council duly notified Welsh Water and the Local Authority of the potential issue.	We recommend that the accounting statements prepared during the year are prepared on an income and expenditure basis as required. N/A	N/A

	A water meter was installed on 29 July 2019 and the council has been receiving bills for water rates since that date. The council have continued to receive Water Bills. We are informed that Welsh Water has not given the Council any further indication that there will be a liability arising for periods prior to that date. The position has remained the same for 2026. On the basis of the above information no provision has been made for a liability to Welsh Water in the financial statements.		
11	There were no trust funds therefore no trust testing was required.	N/A	N/A

BPU Chartered Accountants
30 June 2026

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