Council contact details and other core information

Language preference

Please indicate the language preference for the Council. We will use this as a basis for our communications with you related to the audit.

English	Welsh	Bilingual
YES PLEASE		

Contact details

Please provide the following contact details for the Council.

	Current details
Clerk's name	Jacob Richards-Powell
Clerk's address[1]	The Clerk's Office 15 Caerau Road Newport NP20 4HL
Clerk's contact telephone	07727272056
Clerk's email address	Clerk@wyevalley-cc.gov.uk
Council website	www.wyevalley-cc.gov.uk

Accounting records

Please indicate the format in which the Council keeps its accounting records

	Yes / No
Manuscript cashbook / receipts and payments book	
Spreadsheet	YES
Accounts software packages:	
• Rialtas	
• Sage	
• Scribe	
• Xero	
• Other (Please specify)	

[1] We will use this address to return any original records to you. The address you provide must be listed on Postcode finder. We cannot return documents to a PO Box.

Bank reconciliation[2]

COUNCIL NAME: Wye Valley Community Council

COUNTY : Monmouthshire

		£
A	Balance on the bank statement at 31 March (taken from bank statement)	38,001
B	**Outstanding items** **Less** unpresented cheques (List each outstanding cheque)	0
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	0.00
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)	38001

[2] The bank reconciliation provided must equal line 9 on the annual return. Therefore, you need to either provide a reconciliation for every account held by the Council or combine them all on one sheet.

If there are no reconciling items please tell us and provide copies of the year end bank statements.

Annual Return for the Year Ended 31 March 2026

3

Accounting statement 2025-26 for:

Name of body: Wye Valley 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	16,130	28116	RE-STATED at the beginning of the year as recorded in the [illegible]ords. Must agree to line 7 of the previous year.
2. (+) Income from local taxation/levy	31,066	32528	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	607	365	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	5079	7670	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	0.00	0.00	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).
6. (-) Total other payments	14918	15338	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	27756	38001	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
Statement of balances0			
8. (+) Debtors	0.00	0.00	**Income and expenditure accounts only:** Enter the value of debts owed to the body at the year-end.
9. (+) Total cash and investments	28116	38001	**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	0.00	0.00	**Income and expenditure accounts only:** Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	28116	38001	**Total balances should equal line 7 above:** Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	357089	357567	The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.
13. Total borrowing	0.00	0.00	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.		✓	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.	✓		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].	✓		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.	✓		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.	✓		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.	✓		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.	✓		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.	✓		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.	✓		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		X	Meets the eligibility criteria to exercise the general Power of Competence	E

* Please include an explanation for any 'No' answers

dditional disclosure notes

ıclude here any additional disclosures the Council considers necessary to aid the reader's understanding of the accounting ;tatement 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 £ 0 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** X	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	**Approval by the Council**
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.	I confirm that these accounting statements and Annual Governance Statement were approved by the Council under minute reference: **Minute ref:** 29062026.-5091
RFO signature:	**Chair signature:**
Name: JACOB RICHARDS-POWELL	**Name:** LYNNE PARKER
Date: 29.06.2026.	**Date:** 29/6/2026

***** Please include an explanation for any 'No' answers

Annual internal audit report to:

Name of body: Wye Valley 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.	✓				
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	✓				
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.	✓				
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.			✓		
7. Salaries to employees and allowances to members were paid in accordance with contracts/ minuted approvals, and PAYE and NI requirements were properly applied.	✓				
8. Asset and investment registers were complete, accurate, and properly maintained.	✓				

* 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.	✓				
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 has met its responsibilities as a trustee.			✓		

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.		No additional			
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 June 2nd 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:	MR GRAHAM HENRY BOULTON
Signature of person who carried out the internal audit:	GHB
Date:	2/6/26

* Please include an explanation for any 'No' answers

Summary Report of 2025/6 Internal Audit for Wye Valley Community Council

To Chairman, Councillors and Clerk to Wye Valley Community Council

This Summary Report contains the major findings of my Internal Audit for 2025 2026 for Wye Valley Community Council. The other Work Sheets provided to the Clerk give more detail.

1) I would like to thank the Clerk Mr Jacob Richards Powell for his assistance and openness during the audit.
I would also like to thank the Council for giving me the opportunity to carry out the audit.
As in previous audits, and having received no instructions to the contrary, I have carried out a sample audit of your payments, approximately 20% by value, ie payments checked randomly, the % agreed with the Clerk

2) My Comments / Recommendations for consideration are listed in 3) below.

3.1) If amendments or additions are made to the printed BACS authorisation form , they should be initialled by the Authorisers.

3.2) All minutes were properly signed off on the final page, it would be good practice if the other pages were initialled to demonstrate no change since signing; ie as on previous year's minutes.

3.3) Where invoices are grouped together, it would assist both the BACS approval process and audit if a full listing of the individual invoices was shown in addition to the totals. Failed to find one invoice for £114, but payments fully authorised.

3.4) Precept high compared with last years spend, however OK because significant additional costs expected in 2026/7. Requires reexamining in current years budget process.

3.5) The Financial Regulations, shown as adopted in 2017, should be reviewed even if no changes are required.

4) The minor comments/suggestions made in the presentation of results had no effect on the net control.

5) I am confident that your records are in satisfactory control.

I confirm that I have no direct interest in or connection to Wye Valley Community Council or, as far as I am aware, to any of its Councillors or Officers.

You may wish to consider copying this Summary to the District Auditor with your normal Return



02 June 2026

Graham Boulton

Audit Detailed Work Sheets

Wye Valley Community Council

G H Boulton, Printed 02/06/2026

	Item	Checks carried out and results	
1	**Minutes**	**All** minutes were checked all were approved and properly signed off, except July. Pages were correctly numbered but most not initialed.	☺ -
2	**Insurance Cover**	Insurance in place but no minute showing cover considered.	☺ -
3	**Risk Assessments**	Risk Assessments in place considiered minute 3932	☺
4	**Standing Orders etc**	No evidence that Standing Orders including Financial Regulationshave been reviewed. Intention minuted to review at June meeting, minute 3909.	☺ -
5	**Balances**	Balances for year end checked and correct.	☺
6	**Receipts**	All correctly recorded	☺
7	**Bank Charges**	Correctly recorded.	
8	**Reserves**	Use for reserves considered minute 4062.	☺
9	**Payments**	Approximately 20% payments (by value) checked against approval, Bank Account, cheque stubs or BACS approval and invoices. % agreed with Clerk Difficulty obtaining reconcilliation as in some cases multiple invoices shown for a single BACS approval.	☺
10	**Salary payments**	Clerk's Salary fully approved, eg minute 4058. No need for review as newly appointed clerk.	☺
11	**Section 137**	Section 137 spending properly recorded and within allowed range.	☺
12	**Audit**	Internal Auditor's report received previous comments implemented	☺
13	**VAT**	VAT recording fully in hand and in order.	☺
14	**Overall Balance**	Full reconciliation obtained.	☺
15	**Return**	Returns checked for consistency between current Accounts and records.	☺
16	**Budget & Control**	Budgeting process fully in place, eg minutes 4062 and 4063. Precept high compared with last years spend, however significant additional costs expected in 2026/7 minute 4062 Regular checks in place, eg minute 4076	☺
17	**Asset List**	Assett list approved minute 3930	☺
18	**Interest**	Interest paid, without deduction of tax no interest charged	☺
19	**Audit Record**	This set of notes summarises the checks carried out, a copy will be appended to the report to the Council.	☺

☺ Indicates updated and no problems

☺ - Indicates updated and **minor** problem / room for improvement

X Indicates updated but with net problems



Suggested layout for explanations

One sheet to be prepared for **each variance** that requires explanation.

Line .....3.....	£
Figure in This Year column	365
Figure in Last Year column	607
Variance (This Year figure less Last Year figure) A positive figure is an increase, a negative figure is a decrease	39

Reasons (as many as are applicable)	**Amount** £
Reason 1 – 2025 VAT payment (no VAT claim made in 2025-2026)	321.67
Reason 2	
Reason 3	
Reason 4	
Unexplained	
Confirm unexplained amount is less than 15% of Last Year figure	<15 YES
Line .....4.....	£
Figure in This Year column	7670
Figure in Last Year column	5079
Variance (This Year figure less Last Year figure) A positive figure is an increase, a negative figure is a decrease	51
Two months salary for two clerks (during handover) totalling in additional costs	Amount £909.99

Uplift in SCP paypoint for new Clerk (SCP-18) increasing monthly salary for 8 months	991.04
Reason 3	
Reason 4	
Unexplained	
Confirm unexplained amount is less than 15% of Last Year figure	<15 YES

Please note that explanations should be quantified and should consider one off items in both the current and prior years. Monetary values **must** be attached to each explanation. Explanations that do not quantify each element of the variance will not be accepted as a full explanation and will likely result in a qualified opinion. Examples of unacceptable explanations include:

- Expenditure increased because the Council spent more on staff.
- Other payments increased because of park benches and grass cutting,