

# Cyngor Gwledig LLANELLI Rural Council

Clerc i'r Cyngor  
**Mark Galbraith** A.C.I.S.  
Clerk to the Council

Adeiladau Vauxhall, Vauxhall, Llanelli, Sir Gaerfyrddin, SA15 3BD  
Vauxhall Buildings, Vauxhall, Llanelli, Carmarthenshire, SA15 3BD  
Ffôn / Tel.: (01554) 774103 Ffacs / Fax: (01554) 779250  
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Fy nghyf:  
My ref:

Eich cyf:  
Your ref:

Gofynnwch am:  
Please ask for:

23 Mehefin, 2015.

## AT BOB AELOD

Annwyl Gynghorydd,

Gelwir arnoch chi i fynychu cyfarfod **ARBENNIG Y CYNGOR** i'w gynnal yn Siambr y Cyngor, Adeiladau Vauxhall, Vauxhall, Llanelli, **Ddydd Llun, 29 Mehefin, 2015** am 6.00 y.p.

Yr eiddoch yn gywir

**CLERC y CYNGOR**

## AGENDA

1. Derbyn ymddiheuriadau am absenoldeb.
2. Derbyn Datganiadau o Fudd Personol gan Aelodau o ran y materion sydd i'w trafod.
3. I dderbyn y canlynol ar gyfer y fflwyddyn yn gorffen 31ain o Fawrth, 2015;
  - (1) Cyfriflenni (Gweinyddiad) blwyddyn;
  - (2) Cyfriflenni (Hyfforddiant) blwyddyn;
  - (3) Cyfriflenni (Cyfuno) blwyddyn;
  - (4) Datganiad Incwm Blynnyddol;
  - (5) Adroddiad Blynnyddol ar Weithgareddau'r Cyngor.
4. Rheolaeth Risg Corfforaethol – i dderbyn adroddiad y Dirprwy Glerc (Gweinyddiad).
5. Cynllun Strategol Archwilio Mewnol 2015/16 i 2020/21 - i ystyried cynnig a derbyniwyd gan Gyfarwyddwr Auditing Solutions Ltd.
6. Cymorth Ariannol - ystyried y cais dderbyniwyd oddi wrth Ynghyd.



Mae Cyngor Gwledig Llanelli yn croesawu gohebiaeth yn Gymraeg neu yn Saesneg  
Llanelli Rural Council welcomes correspondence in Welsh or English







# Cyngor Gwledig LLANELLI Rural Council

Clerc i'r Cyngor  
**Mark Galbraith** A.C.I.S.  
Clerk to the Council

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E.bost / E.mail: enquiries@llanelli-rural.gov.uk

Fy nghyf:  
23 June, 2015.

Eich cyf:  
Your ref:

Gofynnwch am:  
Please ask for:

## TO ALL MEMBERS

Dear Councillor,

You are summoned to attend a **SPECIAL COUNCIL** Meeting to be held at the Council Chamber, Vauxhall Buildings, Vauxhall, Llanelli, on **Monday, 29 June, 2015** at 6.00 p.m.

Yours sincerely

**CLERK to the COUNCIL**

## **AGENDA**

1. To receive apologies for absence.
2. To receive Members' Declarations of Interest in respect of the business to be transacted.
3. To receive the following for the year ended 31 March 2015;
  - (1) Statement of Accounts (Administration);
  - (2) Statement of Accounts (Training);
  - (3) Statement of Accounts (Consolidated);
  - (4) Annual Return;
  - (5) Annual Report on Council activities.
4. Corporate Risk Management – to receive the report of the Deputy Clerk (Administration).
5. Internal Audit Strategic Plan 2015/16 to 2020/21 – to consider proposal received from the Director, Auditing Solutions Ltd.
6. Financial Assistance - to consider an application received from Ynghyd.



Mae Cyngor Gwledig Llanelli yn croesawu gohebiaeth yn Gymraeg neu yn Saesneg  
Llanelli Rural Council welcomes correspondence in Welsh or English







ITEM No. 3 (1)

**Llanelli Rural Council**

**Financial Statements**

**For the year ended 31 March 2015**

**Llanelli Rural Council**

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**31 March 2015**

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**Llanelli Rural Council**

**Council Information**

**31 March 2015**

**( Information current at 29th June 2015 )**

**Chairman**

Cllr M. V. Davies

**Councillors**

Cllr S. M. Donoghue (Vice Chairman)

Cllr F. Akhtar

Cllr L. A. Beer

Cllr T. Bowen

Cllr L. J. Butler

Cllr S. M. Caiach

Cllr D. M. Cundy

Cllr S. L. Davies

Cllr T. Devichand

Cllr H. J. Evans

Cllr M. L. Evans

Cllr R. E. Evans

Cllr T. J. Jones

Cllr S. N. Lewis

Cllr A. G. Morgan

Cllr J. S. Phillips

Cllr C. A. Rees

Cllr A. Rogers

Cllr W. V. Thomas

Cllr G. H. Wooldridge

**Clerk to the Council**

Mr Mark Galbraith ACIS

**Responsible Financial Officer (R.F.O.)**

Mrs Wendy Evans

**Auditors**

Mazars LLP

The Rivergreen Centre

Aykley Heads, Durham, DH1 5TS

**Internal Auditors**

Auditing Solutions Limited

Clackerbrook Farm, 46 The Common

Bromham, Chippenham, Wiltshire, SN15 2JJ

**Llanelli Rural Council**  
**Statement of Accounting Policies**  
**31 March 2015**

**Accounting Convention**

The accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) (FRSSE) issued by the Accounting Standards Board, as applied to Local Councils by part 4 of Governance and Accountability for Local Councils – A Practitioners Guide (Wales) (the guide). Comparative figures have been restated to conform to the revised formats where appropriate. Certain requirements have been omitted for clarity and simplicity as these statements are not subject to audit. They are produced in support of the council's audited Statement of Accounts contained within the Annual Return Statement of Accounts.

These accounts have been prepared having regard to the fundamental accounting concepts of: Going Concern, Prudence, Accruals, Relevance, Consistency, Reliability, Comparability, Understandability and Materiality.

The accounts have been prepared under the historical cost convention.

**Fixed Assets**

All expenditure on the acquisition, creation or enhancement of fixed assets is capitalised on an accruals basis in the accounts. Expenditure on fixed assets is capitalised, provided that the fixed asset yields benefits to the authority and the services it provides, for a period of more than one year. Fixed assets are valued on the basis recommended by the Chartered Institute of Public Finance and Accountancy (CIPFA) and in accordance with the statements of asset valuation principles and guidance notes issued by the Royal Institution of Chartered Surveyors (RICS). The closing balances are stated on the following basis:

land and buildings are included in the balance sheet at Depreciated Replacement Cost (DRC). The DRC basis of valuation requires an estimate of the value of the land in its existing use, together with the current replacement cost of the building and its external works, from which appropriate deductions have been made to reflect the age, condition, economic, functional and environmental obsolescence and other locational factors which might result in the existing building being worth less than a new replacement building,

all other assets are included in the balance sheet at the lower of cost (estimated where not known) or estimated realisable value, except that,

certain community assets are the subject of restrictive covenants as to their use and /or future disposal. Such assets are therefore considered to have no appreciable realisable value and are included at nominal value only.

The surplus or deficit arising on periodic revaluations of fixed assets has been credited or debited to the Revaluation Reserve. Subsequent revaluations of fixed assets are planned at five yearly intervals, although material changes to asset valuations will be adjusted in the interim period, should they occur.

In accordance with Financial Reporting Standard (FRS) 15, depreciation is provided on all operational buildings (but not land), as well as other assets.

**Depreciation Policy**

Buildings and leasehold land are depreciated over the shorter of 50 years or the anticipated remaining useful lives on a straight line basis.

Freehold land is not depreciated.

Non Operational Assets (including Investment Properties) are not depreciated

Vehicle, plant, equipment and furniture are depreciated over 4 to 10 years on a straight line basis.

Play equipment is depreciated over 10 years at 10% per annum straight line.

Infrastructure assets are depreciated over 10 to 25 years at 4% to 10% per annum straight line.

Community assets are not depreciated, because they are either intrinsic or purely nominal value.

Depreciation is accounted for as a Balance Sheet movement only, not through the Income and Expenditure Account.

**Llanelli Rural Council**  
**Statement of Accounting Policies**  
**31 March 2015**

**Grants or Contributions from Government or Related Bodies**

**Capital Grants**

Where a fixed asset has been acquired or improved with the financing either wholly or in part by a grant or contribution from government or a related body, e.g. Sports Council, the amount of the grant has been credited to Deferred Grants Account and carried forward. Grants so credited are released back to revenue over the life of the asset to match, and thereby offset wholly or in part, depreciation charged.

**Revenue Grants**

Revenue grants are credited to income when conditions attached thereto have been fulfilled and/or equivalent expenditure has been incurred. Grants received in respect of which the conditions have not been fulfilled, or expenditure incurred, are carried forward as deferred revenue grants.

**Debtors and Creditors**

The revenue accounts of the council are maintained on an accruals basis in accordance with the regulations. That is sums due to or from the council during the year are included whether or not the cash has actually been received or paid in the year. Exceptions to this are payment of regular quarterly and other accounts (e.g. telephones, electricity). This policy is applied consistently each year. Therefore, it will not have a material effect on the year's accounts or on the council's annual budget.

The council reviews the level of its commercial debtors on a regular basis and provisions are made, as required, where the likelihood of amounts proving ultimately collectable is in doubt.

**Value Added Tax**

Income and Expenditure excludes any amounts related to VAT, as all VAT suffered/collected is recoverable from or payable to HM Revenue and Customs. Any amounts not so recoverable are treated as a separate expense.

**External Loan Repayments**

The council accounts for loans on an accruals basis. Details of the council's external borrowings are shown at note 14.

**Leases**

Rentals payable under operating leases are charged to revenue on an accruals basis. Details of the council's obligations under operating leases are shown at note 15.

**Reserves**

The council maintains certain reserves to meet general and specific future expenditure. The purpose of the council's reserves is explained in notes 17 to 19

Certain reserves are maintained to manage the accounting processes for tangible fixed assets, available for sale investments and retirement benefits. They do not represent usable resources for the council:

Capital Financing Account – represent the council's investment of resources in such assets already made.

**Interest Income**

All interest receipts are credited initially to general funds.

**Cost of Support Services**

The costs of management and administration have been apportioned to services on an appropriate and consistent basis.

**Llanelli Rural Council**  
**Statement of Accounting Policies**  
**31 March 2015**

**Pensions**

The pension costs that are charged against precept in the council's accounts, in respect of its employees, are equal to the contributions paid to the funded pension scheme for those employees.

These contributions are determined by the fund's actuary on a triennial basis and are set to meet 100% of the liabilities of the pension fund, in accordance with relevant government regulations.

The next actuarial valuation is due at 31st March 2016 and any change in contribution rates as a result of that valuation will take effect from 1st April 2017.



**Llanelli Rural Council**  
**Income and Expenditure Account**  
**31 March 2015**

	Notes	2015 £	2014 £
<b>Income</b>			
Precept on County Council		979,710	959,930
Grants Receivable		-	-
Rents Receivable, Interest & Investment Income		4,247	4,877
Charges made for Services		31,960	28,682
Other Income		23,529	39,730
<b>Total Income</b>		<b>1,039,446</b>	<b>1,033,219</b>
<b>Expenditure</b>			
<b>Direct Service Costs:</b>			
Salaries & Wages		(15,999)	(15,658)
Grant-aid Expenditure		(33,122)	(25,081)
Other Costs	1	(312,738)	(309,632)
<b>Democratic, Management &amp; Civic Costs:</b>			
Salaries & Wages		(305,257)	(309,870)
Other Costs	1	(225,721)	(237,117)
<b>Total Expenditure</b>		<b>(892,837)</b>	<b>(897,358)</b>
<b>Excess of Income over Expenditure for the year.</b>		<b>146,609</b>	<b>135,861</b>
<b>Exceptional Items</b>			
(Loss)/Profit on the disposal of fixed assets		-	600
<b>Net Operating Surplus for Year</b>		<b>146,609</b>	<b>136,461</b>
<b>STATUTORY CHARGES &amp; REVERSALS</b>			
Statutory Charge for Capital (i.e. Loan Capital Repaid)		(39,811)	(37,982)
Capital Expenditure charged to revenue	11	(54,472)	(37,746)
Capital Expenditure charged to revenue – prior year adjustment	11		88,108
Reversal of annual depreciation and impairment		140,712	155,899
Reverse profit on asset disposals		-	(600)
Reversal of grant amortisation		(20,055)	(34,830)
Transfer (to) Earmarked Reserves	19	(242,829)	(96,057)
<b>(Deficit)/Surplus for the Year (from)/to General Fund</b>		<b>(69,846)</b>	<b>173,253</b>
<b>Net Surplus for the Year</b>		<b>172,983</b>	<b>269,310</b>
The above Surplus for the Year has been applied for the Year to as follows:			
Transfer (to) Earmarked Reserves	19	242,829	96,057
<b>(Deficit)/Surplus for the Year (from)/to General Fund</b>		<b>(69,846)</b>	<b>173,253</b>
		<b>172,983</b>	<b>269,310</b>

The council had no other recognisable gains and/or losses during the year.

*The notes on pages 11 to 18 form part of these statements.*

**Llanelli Rural Council**  
**Statement of Movement in Reserves**  
**31 March 2015**

Reserve	Purpose of Reserve	Notes	2015 £	Net Movement in Year £	2014 £
Capital Financing Account	Store of capital resources set aside to purchase fixed assets	17	2,009,463	(26,375)	2,035,838
Earmarked Reserves	Amounts set aside from revenue to meet general and specific future expenditure	19	515,186	242,829	272,357
General Fund	Resources available to meet future running costs		412,069	(69,846)	481,915
Total			2,936,718	146,608	2,790,110

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*The notes on pages 11 to 18 form part of these statements.*

**Llanelli Rural Council**

**Balance Sheet**

**31 March 2015**

	Notes	2015 £	2015 £	2014 £
<b>Fixed Assets</b>				
Tangible Fixed Assets	10		3,271,263	3,357,503
<b>Current Assets</b>				
Debtors and prepayments	12	139,187		32,280
Cash at bank and in hand		901,618		796,646
		<u>1,040,805</u>		<u>828,926</u>
<b>Current Liabilities</b>				
Current Portion of Long Term Borrowings		(41,728)		(39,810)
Creditors and income in advance	13	<u>(53,551)</u>		<u>(74,655)</u>
<b>Net Current Assets</b>			945,526	714,461
<b>Total Assets Less Current Liabilities</b>			4,216,789	4,071,964
<b>Long Term Liabilities</b>				
Long-term borrowing	14		(841,663)	(883,391)
Deferred Grants	16		<u>(438,408)</u>	<u>(398,463)</u>
<b>Total Assets Less Liabilities</b>			<u>2,936,718</u>	<u>2,790,110</u>
<b>Capital and Reserves</b>				
Capital Financing Reserve	17		2,009,463	2,035,838
Earmarked Reserves	19		515,186	272,357
General Reserve			<u>412,069</u>	<u>481,915</u>
			<u>2,936,718</u>	<u>2,790,110</u>

The Financial Statements represent a true and fair view of the financial position of the Council as at 31 March 2015, and of its Income and Expenditure for the year.

These accounts were approved by the Council on 29th June 2015 .

Signed: .....

Cllr M. V. Davies  
Chairman

..... *W. Evans* .....

Mrs Wendy Evans  
Responsible Financial Officer

Date: .....

..... *23.6.15* .....

*The notes on pages 11 to 18 form part of these statements.*

**Llanelli Rural Council**

**Cash Flow Statement**

**31 March 2015**

	Notes	2015 £	2015 £	2014 £
<b>REVENUE ACTIVITIES</b>				
<i>Cash outflows</i>				
Paid to and on behalf of employees		(320,386)		(325,088)
Other operating payments		(422,567)		(471,909)
			(742,953)	(796,997)
<i>Cash inflows</i>				
Precept on County Council		979,710		959,930
Cash received for services		(59,268)		100,853
			920,442	1,060,783
<b>Net cash inflow from Revenue Activities</b>	22		177,489	263,786
<b>SERVICING OF FINANCE</b>				
<i>Cash outflows</i>				
Interest paid		(42,499)		(44,328)
<i>Cash inflows</i>				
Interest received		4,264		5,087
<b>Net cash (outflow) from Servicing of Finance</b>			(38,235)	(39,241)
<b>CAPITAL ACTIVITIES</b>				
<i>Cash outflows</i>				
Purchase of fixed assets		(54,472)		(72,730)
<i>Cash inflows</i>				
Sale of fixed assets		-		600
Capital grant received		60,000		-
<b>Net cash inflow/(outflow) from Capital Activities</b>			5,528	(72,130)
<b>Net cash inflow before Financing</b>			144,782	152,415
<b>FINANCING AND LIQUID RESOURCES</b>				
(Increase)/Decrease in money on call			-	250,000
<i>Cash outflows</i>				
Loan repayments made			(39,810)	(37,982)
Loan repayments received			-	32,000
<b>Net cash (outflow)/inflow from financing and liquid resources</b>			(39,810)	244,018
<b>Increase in cash</b>	23		104,972	396,433

*The notes on pages 11 to 18 form part of these statements.*

**Llanelli Rural Council**

**Notes to the Accounts**

**31 March 2015**

**1 Other Costs Analysis**

**Other Costs reported in the council's Income and Expenditure Account comprise the following:**

**Direct Service Costs**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Community Centres	81,937	89,054
Sports Development & Community Recreation	8,741	9,428
Indoor Sports & Recreation Facilities	12,449	13,480
Outdoor Sports & Recreation Facilities	109,788	98,045
Cemeteries	85,805	85,805
Community Development	15,782	8,438
Routine Repairs (other roads)	376	180
Street Lighting	30,982	30,283
Less: Grant-aid Expenditure	(33,122)	(25,081)
<b>Total</b>	<b>312,738</b>	<b>309,632</b>

**Democratic, Management & Civic Costs**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Corporate Management	157,967	168,449
Democratic Representation & Management	5,492	1,282
Civic Expenses	3,255	7,621
Chairman's Allowance	5,472	5,857
Members' Allowances	11,034	9,580
Interest Payable	42,499	44,328
<b>Total</b>	<b>225,721</b>	<b>237,117</b>

As reported in the Statement of Accounting Policies, apportionment of central costs is not reflected in the above analysis.

**2 Interest Payable and Similar Charges**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
External Interest Charges - Loans	42,499	44,328
	<b>42,499</b>	<b>44,328</b>

**Llanelli Rural Council**

**Notes to the Accounts**

**31 March 2015**

**3 Interest and Investment Income**

	2015	2014
	£	£
Interest Income - General Funds	4,247	4,877
	<u>4,247</u>	<u>4,877</u>

**4 Agency Work**

During the year the Council undertook no agency work on behalf of other authorities.

During the year the Council commissioned no agency work to be performed by other authorities.

**5 Audit Fees**

The council is required to report and disclose the cost of services provided by its external auditors.

These may be summarised as follows:

	2015	2014
	£	£
Fees for statutory audit services	4,600	4,440
Total fees	<u>4,600</u>	<u>4,440</u>

**6 Related Party Transactions**

The council entered into no material transactions with related parties during the year.

**7 Employees**

The average weekly number of employees during the year was as follows:

	2015	2014
	Number	Number
Full-time	9	9
Part-time	7	9
Temporary	-	-
	<u>16</u>	<u>18</u>

All staff are paid in accordance with nationally agreed pay scales.

**8 Members' Allowances**

	2015	2014
	£	£
Members of Council have been paid the following allowances for the year:		
Chairman's Allowance	5,472	5,857
Members Allowances	11,034	9,580
	<u>16,506</u>	<u>15,437</u>

Other than the Chairman 14 of the total of 21 elected members claimed allowances to which they were entitled. Co-opted members are not entitled to claim allowances.



## **Llanelli Rural Council**

### **Notes to the Accounts**

**31 March 2015**

#### **9 Pension Costs**

The council participates in the Dyfed Pension Fund Pension Fund.

The Dyfed Pension Fund Pension Fund is a defined benefit scheme, but the council is not required to identify its share of the underlying assets and liabilities because all town and parish councils in the scheme pay a common contribution rate.

Financial Reporting Standard for Small Enterprises (FRSSE), for schemes such as Dyfed Pension Fund requires the council to account for pension costs on the basis of contributions actually payable to the scheme during the year.

The cost to the council for the year ended 31 March 2015 was £37,559 (31 March 2014 - £38,008).

The most recent actuarial valuation was carried out as at 31st March 2013, and the council's contribution rate is confirmed as being 14.60% of employees' pensionable pay with effect from 1st April 2015 (year ended 31 March 2015 - 14.90%, plus a lump sum of £0).

#### **10 Tangible Fixed Assets**

	<b>Operational Freehold Land and Buildings</b>	<b>Operational Leasehold Land and Buildings</b>	<b>Vehicles and Equipment</b>	<b>Infra- structure Assets</b>	<b>Community Assets</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 31 March 2014	2,341,941	1,275,585	493,173	461,887	13,420	4,586,006
Additions	-	-	3,496	49,670	1,306	54,472
Reclassification						
	2,341,941	1,275,585	496,669	511,557	14,726	4,640,478
<b>Depreciation</b>						
At 31 March 2014	(235,435)	(230,294)	(428,855)	(333,919)	-	(1,228,503)
Charged for the year	(45,674)	(31,112)	(30,643)	(33,283)	-	(140,712)
Reclassification						
	(281,109)	(261,406)	(459,498)	(367,202)	-	(1,369,215)
<b>Net Book Value</b>						
At 31 March 2015	2,060,832	1,014,179	37,171	144,355	14,726	3,271,263
At 31 March 2014	2,106,506	1,045,291	64,318	127,968	13,420	3,357,503

Although classified as capital expenditure, certain minor equipment purchases are not included in the above as they are not material in overall value.

#### **Fixed Asset Valuation**

The freehold and leasehold properties that comprise the council's properties have been valued as at 31st March 2006 by external independent valuers, Messrs Lambert Smith Hampton, Chartered Surveyors. Valuations have been made on the basis set out in the Statement of Accounting Policies, except that not all properties were inspected. This was neither practical nor considered by the valuer to be necessary for the purpose of valuation. Plant and machinery that form fixtures to the building are included in the valuation of the building.

**Llanelli Rural Council**

**Notes to the Accounts**

**31 March 2015**

**11 Financing of Capital Expenditure**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
The following capital expenditure during the year:		
Fixed Assets Purchased	54,472	38,346
	<u>54,472</u>	<u>38,346</u>

was financed by:

Capital Receipts	-	600
Precept and Revenue Income	54,472	37,746
	<u>54,472</u>	<u>38,346</u>

**12 Debtors**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
General Debtors	12,959	5,909
LRC Training Dept Debtor	111,126	3,169
Trade Debtors	124,085	9,078
VAT Recoverable	14,153	21,515
Prepayments	727	1,448
Accrued Interest Income	222	239
	<u>139,187</u>	<u>32,280</u>

**13 Creditors and Accrued Expenses**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Trade Creditors	24,413	27,439
Other Creditors	36	2,336
Superannuation Payable	4,622	4,675
Payroll Taxes and Social Security	6,208	5,285
Accruals	16,272	33,170
Income in Advance	2,000	1,750
	<u>53,551</u>	<u>74,655</u>

**Llanelli Rural Council**

**Notes to the Accounts**

**31 March 2015**

**14 Long Term Liabilities**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Public Works Loan Board	883,391	923,201
	<u>883,391</u>	<u>923,201</u>

The above loans are repayable as follows:

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Within one year	41,728	39,811
From one to two years	43,738	41,728
From two to five years	144,269	137,636
From five to ten years	290,717	277,340
Over ten years	362,939	426,686
	<u>883,391</u>	<u>923,201</u>
Total Loan Commitment	883,391	923,201
Less: Repayable within one year	(41,728)	(39,811)
	<u>841,663</u>	<u>883,390</u>

**15 Financial Commitments under Operating Leases**

The council had annual commitments under non-cancellable operating leases of equipment as follows:

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Obligations expiring within one year	-	-
Obligations expiring between two and five years	1,105	1,105
Obligations expiring after five years	-	-
	<u>1,105</u>	<u>1,105</u>

**Llanelli Rural Council**

**Notes to the Accounts**

**31 March 2015**

**16 Deferred Grants**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
<b>Capital Grants Unapplied</b>		
At 01 April	-	-
Grants received in the year	60,000	-
At 31 March	60,000	-
<b>Capital Grants Applied</b>		
At 01 April	398,463	433,293
Grants Applied in the year	-	-
Released to offset depreciation	(20,055)	(34,830)
At 31 March	378,408	398,463
<b>Total Deferred Grants</b>		
At 31 March	438,408	398,463
At 01 April	398,463	433,293

Capital Grants are accounted for on an accruals basis and grants received have been credited to Deferred Grants Account. Amounts are released from the Deferred Grants Account to offset any provision for depreciation charged to revenue accounts in respect of assets that were originally acquired with the assistance of such grants.

**17 Capital Financing Account**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Balance at 01 April	2,035,838	2,168,687
Financing capital expenditure in the year		
Additions - using capital receipts	-	600
Additions - using revenue balances	54,472	37,746
Loan repayments	39,810	37,982
Disposal of fixed assets	-	(5,288)
Depreciation eliminated on disposals	-	5,288
Reversal of depreciation	(140,712)	(155,899)
Deferred grants released	20,055	34,830
Other transfers (incl. p y a)	-	(88,108)
Balance at 31 March	2,009,463	2,035,838

The Capital Financing Account represents revenue and capital resources applied to finance capital expenditure or for the repayment of external loans. It also includes the reversal of depreciation to ensure it does not impact upon the amount to be met from precept. It does not represent a reserve that the council can use to support future expenditure.

**Llanelli Rural Council**

**Notes to the Accounts**

**31 March 2015**

**18 Usable Capital Receipts Reserve**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Capital receipts (asset sales) during the year	-	600
Less:		
Capital used to fund expenditure	-	(600)
Balance at 31 March	-	-

The Usable Capital Receipts Reserve represents capital receipts available to finance capital expenditure in future years.

**19 Earmarked Reserves**

	<b>Balance at 01/04/2014</b>	<b>Contribution to reserve</b>	<b>Contribution from reserve</b>	<b>Balance at 31/03/2015</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Capital Projects Reserves	-	-	-	-
Asset Renewal Reserves	-	-	-	-
Other Earmarked Reserves	272,357	317,986	(75,157)	515,186
Total Earmarked Reserves	272,357	317,986	(75,157)	515,186

The Other Earmarked Reserves are credited with amounts set aside from revenue to fund specific known commitments of the council.

The Other Earmarked Reserves at 31 March 2015 are set out in detail at Appendix A.

**20 Capital Commitments**

The council had no capital commitments at 31 March 2015 not otherwise provided for in these accounts.

**21 Contingent Liabilities**

The council is not aware of any contingent liabilities at the date of these accounts.

**22 Reconciliation of Revenue Cash Flow**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Net Operating Surplus for the year	146,609	135,861
Add/(Deduct)		
Reversal of Depreciation less Deferred Grants Released	120,657	121,069
Interest Payable	42,499	44,328
Interest and Investment Income	(4,264)	(5,087)
(Increase)/Decrease in debtors	(106,907)	26,324
(Decrease) in creditors	(21,105)	(58,709)
Revenue activities net cash inflow	177,489	263,786

**Llanelli Rural Council**

**Notes to the Accounts**

**31 March 2015**

**23 Movement in Cash**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
<b>Balances at 01 April</b>		
Cash with accounting officers	100	100
Cash at bank	796,546	400,113
	<u>796,646</u>	<u>400,213</u>
<b>Balances at 31 March</b>		
Cash with accounting officers	100	100
Cash at bank	901,518	796,546
	<u>901,618</u>	<u>796,646</u>
<b>Net cash inflow</b>	<u>104,972</u>	<u>396,433</u>

**24 Reconciliation of Net Funds/Debt**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Increase in cash in the year	104,972	396,433
Cash outflow from repayment of debt	39,810	37,982
<b>Net cash flow arising from changes in debt</b>	<u>39,810</u>	<u>37,982</u>
Movement in net funds in the year	<u>144,782</u>	<u>434,415</u>
Cash at bank and in hand	796,646	400,213
Total borrowings	(923,201)	(961,183)
<b>Net (debt) at 01 April</b>	<u>(126,555)</u>	<u>(560,970)</u>
Cash at bank and in hand	901,618	796,646
Total borrowings	(883,391)	(923,201)
<b>Net funds/(debt) at 31 March</b>	<u>18,227</u>	<u>(126,555)</u>

**25 Post Balance Sheet Events**

There are no significant Post Balance Sheet events since the preparation of these accounts, up to the date of their final adoption (on 29th June 2015), which would have a material impact on the amounts and results reported herein.



**Llanelli Rural Council**

**Appendices**

**31 March 2015**

**Appendix A**

**Schedule of Earmarked Reserves**

	<u>Balance at</u> <u>01/04/2014</u>	<u>Contribution</u> <u>to reserve</u>	<u>Contribution</u> <u>from reserve</u>	<u>Balance at</u> <u>31/03/2015</u>
	£	£	£	£
<b><u>Other Earmarked Reserves</u></b>				
Furnace Hall	10,000			10,000
Felinfoel Community Resource Centre	42,000		42,000	0
Capital Schemes	105,000	10,000		115,000
Vauxhall Buildings	5,790	3,850		9,640
Resources	24,420	6,530		30,950
Miscellaneous Projects	65,590	62,170	13,600	114,160
Committed Grants	19,557	16,836	19,557	16,836
Pwll Pavilion Car Park		115,900		115,900
Play Areas		102,700		102,700
				0
				0
				0
	<u>272,357</u>	<u>317,986</u>	<u>75,157</u>	<u>515,186</u>
<b>TOTAL EARMARKED RESERVES</b>	<b><u>272,357</u></b>	<b><u>317,986</u></b>	<b><u>75,157</u></b>	<b><u>515,186</u></b>

**Llanelli Rural Council**

**31 March 2015**

**Annual Report Tables**

**Table. 1 – Budget & Actual Comparison**

	<b>Budget £</b>	<b>Actual £</b>
Net Expenditure		
Recreation & Sport	675,645	526,156
Cemetery, Cremation & Mortuary	75,069	74,354
Planning & Development Services (including Markets)	13,000	15,782
Highways Roads (Routine)	106,839	84,002
Street Lighting	31,213	30,982
Net Direct Services Costs	901,766	731,276
Corporate Management	-	11
Democratic & Civic	77,691	63,562
Net Democratic, Management and Civic Costs	77,691	63,573
Interest & Investment Income	(3,800)	(4,247)
Loan Charges	82,310	82,310
Capital Expenditure	401,200	54,472
Transfers to/(from) other reserves	(258,800)	242,829
Reversal of Statutory Adjustments	(120,657)	(120,657)
(Deficit from) General Reserve	(100,000)	(69,846)
<b>Precept on County Council</b>	<b>979,710</b>	<b>979,710</b>

**Llanelli Rural Council**

**31 March 2015**

**Annual Report Tables**

**Table. 2 – Service Income & Expenditure**

	Notes	2015 £	2015 £	2015 £	2014 £
		Gross Expenditure	Income	Net Expenditure	Net Expenditure
<b>CULTURAL &amp; RELATED SERVICES</b>					
Recreation & Sport		539,266	(13,110)	526,156	551,879
<b>ENVIRONMENTAL SERVICES</b>					
Cemetery, Cremation & Mortuary		89,004	(14,650)	74,354	74,775
<b>PLANNING &amp; DEVELOPMENT SERVICES</b>					
Community Development		15,782	-	15,782	8,438
<b>HIGHWAYS, ROADS &amp; TRANSPORT SERVICES</b>					
Highways Roads (Routine)		88,202	(4,200)	84,002	91,212
Street Lighting		30,982	-	30,982	30,283
<b>CENTRAL SERVICES</b>					
Corporate Management		22,991	(22,980)	11	(33,317)
Democratic & Civic		44,350	-	44,350	42,690
Civic Expenses		19,761	(549)	19,212	18,658
<b>Net Cost of Services</b>		<b>850,338</b>	<b>(55,489)</b>	<b>794,849</b>	<b>784,618</b>



**Llanelli Rural Council (Training Department)**

**Financial Statements**

**For the year ended 31 March 2015**

**Llanelli Rural Council (Training Department)**

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**31 March 2015**

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## **Llanelli Rural Council (Training Department)**

### **Statement of Accounting Policies**

**31 March 2015**

#### **Accounting Convention**

The accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) (FRSSE) issued by the Accounting Standards Board, as applied to Local Councils by part 4 of Governance and Accountability for Local Councils – A Practitioners Guide (England).

These accounts have been prepared having regard to the fundamental accounting concepts of: Going Concern, Prudence, Accruals, Relevance, Consistency, Reliability, Comparability, Understandability and Materiality.

The accounts have been prepared under the historical cost convention.

#### **Fixed Assets**

All expenditure on the acquisition, creation or enhancement of fixed assets above the council de-minimis (currently £1000) is capitalised on an accruals basis in the accounts. Expenditure on fixed assets is capitalised, provided that the fixed asset yields benefits to the authority, and the services it provides, for a period of more than one year.

Should the council decide to revalue its assets the surplus or deficit arising on such revaluations will be credited or debited to the Revaluation Reserve.

In accordance with Financial Reporting Standard (FRS) 15 depreciation is provided on all operational buildings (but not land), as well as other assets.

Fixed Assets are included in the balance sheet at valuations current on 31<sup>st</sup> March 2009 together with subsequent acquisitions and enhancements.

#### **Depreciation Policy**

Buildings and leasehold land are depreciated over the shorter of 50 years or the anticipated remaining useful lives on a straight line basis.

Freehold land is not depreciated.

Non Operational Assets (including Investment Properties) are not depreciated

Plant and equipment is depreciated over 7 years at 15% per annum straight Line

Vehicles and Computers are depreciated over 4 years at 25% per annum straight line.

#### **Debtors and Creditors**

The revenue accounts of the council are maintained on an accruals basis in accordance with the regulations. That is sums due to or from the council during the year are included whether or not the cash has actually been received or paid in the year. Exceptions to this are payment of regular quarterly and other accounts (e.g. telephones, electricity). This policy is applied consistently each year. Therefore, it will not have a material effect on the year's accounts or on the council's annual budget.

The council reviews the level of its commercial debtors on a regular basis and provisions are made, as required, where the likelihood of amounts proving ultimately collectable is in doubt.

#### **Value Added Tax**

Income and Expenditure excludes any amounts related to VAT, as all VAT suffered/collected is recoverable from or payable to HM Revenue and Customs. Any amounts not so recoverable are treated as a separate expense.

#### **External Loan Repayments**

The council has no long term borrowing. Consequently, there were no external loan repayments made in the year.

Details of the council's obligations under operating leases are shown at note 11.

**Llanelli Rural Council (Training Department)**

**Statement of Accounting Policies**

**31 March 2015**

**Reserves**

The council maintains certain reserves to meet general and specific future expenditure. The purpose of the council's reserves is explained in note 12.

Certain reserves are maintained to manage the accounting processes for tangible fixed assets, available for sale investments and retirement benefits. They do not represent usable resources for the council:

Asset Financing Accounts – represent the council's investment of resources in such assets already made.

**Interest Income**

All interest receipts are credited initially to general funds.

**Pensions**

The pension costs that are charged against precept in the council's accounts, in respect of its employees, are equal to the contributions paid to the funded pension scheme for those employees.

These contributions are determined by the fund's actuary on a triennial basis and are set to meet 100% of the liabilities of the pension fund, in accordance with relevant government regulations.

The next actuarial valuation is due at 31st March 2016 and any change in contribution rates as a result of that valuation will take effect from 1st April 2017.

The liabilities of the Dyfed Pension Fund attributable to the council are included in the council's consolidated balance sheet on an actuarial basis using the Projected Unit Method.

Liabilities are discounted to their value at current prices, using a discount rate (based on the indicative rate of return on a high quality corporate bond)

The assets of the pension fund attributable to the council are included in the council's consolidated balance sheet at their fair value.



**Llanelli Rural Council (Training Department)**

**Income and Expenditure Account**

**31 March 2015**

	Notes	2015 £	2014 £
<b>Income</b>			
Grants Receivable		801	-
Rents Receivable, Interest & Investment Income		72,088	18,723
Charges made for Services		1,170,012	1,234,661
Other Income		717	2,764
Total Income		1,243,618	1,256,148
<b>Expenditure</b>			
<b>Direct Service Costs:</b>			
Salaries & Wages		(32)	-
Other Costs		(482,039)	(404,449)
<b>Democratic, Management &amp; Civic Costs:</b>			
Salaries & Wages		(811,201)	(697,644)
Other Costs		(115,895)	(149,031)
Total Expenditure		(1,409,167)	(1,251,124)
<b>Excess of (Expenditure over Income)/Income over Expenditure for the year.</b>		<b>(165,549)</b>	<b>5,024</b>
<b>Net Operating (Deficit)/Surplus for Year</b>		<b>(165,549)</b>	<b>5,024</b>
<b>STATUTORY CHARGES &amp; REVERSALS</b>			
Statutory Charge for Capital (i.e. Loan Capital Repaid)		(6,251)	(5,589)
Capital Expenditure charged to revenue	7	(1,142)	(11,007)
Reversal of annual depreciation and impairment		15,913	13,372
<b>(Deficit)/Surplus for the Year (from)/to General Fund</b>		<b>(157,029)</b>	<b>1,800</b>
<b>Net (Deficit)/Surplus for the Year</b>		<b>(157,029)</b>	<b>1,800</b>

*The notes on pages 9 to 14 form part of these statements.*

**Llanelli Rural Council (Training Department)**

**Statement of Movement in Reserves**

**31 March 2015**

Reserve	Purpose of Reserve	Notes	2015 £	Net Movement in Year £	2014 £
Capital Financing Account	Store of capital resources set aside to purchase fixed assets	12	10,520	(8,520)	19,040
General Fund	Resources available to meet future running costs		27,486	(157,029)	184,515
Total			38,006	(165,549)	203,555

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*The notes on pages 9 to 14 form part of these statements.*

**Llanelli Rural Council (Training Department)**

**Balance Sheet**

**31 March 2015**

	Notes	2015 £	2015 £	2014 £
<b>Fixed Assets</b>				
Tangible Fixed Assets	6		18,587	22,439
<b>Current Assets</b>				
Debtors and prepayments	8	195,053		133,393
Cash at bank and in hand		10,669		117,208
		<u>205,722</u>		<u>250,601</u>
<b>Current Liabilities</b>				
Current Portion of Deferred Liabilities		(3,122)		(5,124)
Creditors and income in advance	9	(96,237)		(64,361)
Bank overdraft		<u>(82,000)</u>		<u>-</u>
<b>Net Current Assets</b>			24,363	181,116
<b>Total Assets Less Current Liabilities</b>			42,950	203,555
<b>Long Term Liabilities</b>				
Deferred liabilities	10		(4,944)	-
<b>Total Assets Less Liabilities</b>			<u>38,006</u>	<u>203,555</u>
<b>Capital and Reserves</b>				
Capital Financing Reserve	12		10,520	19,040
General Reserve			27,486	184,515
			<u>38,006</u>	<u>203,555</u>

The Financial Statements represent a true and fair view of the financial position of the Council as at 31 March 2015, and of its Income and Expenditure for the year.

These accounts were approved by the Council on 29th June 2015 .

Signed: .....

Cllr M. V. Davies

Chairman

..... *W. Evans* .....

Mrs Wendy Evans

Responsible Financial Officer

Date: .....

..... *23.6.15* .....

*The notes on pages 9 to 14 form part of these statements.*

**Llanelli Rural Council (Training Department)**

**Cash Flow Statement**

**31 March 2015**

	Notes	2015 £	2015 £	2014 £
<b>REVENUE ACTIVITIES</b>				
<i>Cash outflows</i>				
Paid to and on behalf of employees		(810,470)		(694,215)
Other operating payments		(553,701)		(530,290)
			(1,364,171)	(1,224,505)
<i>Cash inflows</i>				
Cash received for services		1,184,965		1,312,093
Revenue grants received		801		-
			1,185,766	1,312,093
<b>Net cash (outflow)/inflow from Revenue Activities</b>	15		(178,405)	87,588
<b>SERVICING OF FINANCE</b>				
<i>Cash outflows</i>				
Interest element of Finance Lease/HP Installments		(1,280)		(779)
<i>Cash inflows</i>				
Interest received		265		476
<b>Net cash (outflow) from Servicing of Finance</b>			(1,015)	(303)
<b>CAPITAL ACTIVITIES</b>				
<i>Cash outflows</i>				
Purchase of fixed assets		(10,234)		(11,007)
<b>Net cash (outflow) from Capital Activities</b>			(1,041)	(11,007)
<b>Net cash (outflow)/inflow before Financing</b>			(180,461)	76,278
<b>FINANCING AND LIQUID RESOURCES</b>				
Hire Purchase and Lease repayments made			(8,078)	(5,589)
<b>Net cash (outflow) from financing and liquid resources</b>			(8,078)	(5,589)
<b>(Decrease)/Increase in cash</b>	16		(188,539)	70,689

*The notes on pages 9 to 14 form part of these statements.*

**Llanelli Rural Council (Training Department)**

**Notes to the Accounts**

**31 March 2015**

**1 Interest and Investment Income**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Interest Income - General Funds	265	476
	<u>265</u>	<u>476</u>

**2 Interest Payable and Similar Charges**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
External Interest Charges - Lease/H.P.	1,280	779
	<u>1,280</u>	<u>779</u>

**3 Related Party Transactions**

The council had arms length commercial transactions with one business controlled by a councillor.

Transactions during the year were as follows:

<b>Name</b>	<b>Transaction details</b>	<b>31 March 2015</b>	<b>31 March 2014</b>
D R Taxis	Purchased - vehicle and taxi hire	3,790	183
D R Taxis	Income – training services	1,580	385

No amounts remained unpaid at 31 March 2015 or 31 March 2014.

The council entered into no other material transactions with related parties during the year.

**4 Employees**

The average weekly number of employees during the year was as follows:

	<b>2015</b>	<b>2014</b>
	<b>Number</b>	<b>Number</b>
Full-time	28	23
Part-time	2	1
Temporary	2	4
	<u>32</u>	<u>28</u>

All staff are paid in accordance with nationally agreed pay scales.

**5 Pension Costs**

The council participates in the Dyfed Pension Fund.

The cost to the council for the year ended 31 March 2015 was £84,174 (31 March 2014 - £68,988).

The most recent actuarial valuation was carried out as at 31st March 2013, and the council's contribution rate is confirmed as being 14.60% of employees' pensionable pay, plus a lump sum of £6,300, with effect from 1st April 2015 (year ended 31 March 2015 – 14.90%).

**Llanelli Rural Council (Training Department)**

**Notes to the Accounts**

**31 March 2015**

**6 Tangible Fixed Assets**

	<b>Vehicles and Equipment</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>
At 31 March 2014	136,996	136,996
Additions	12,061	12,061
	<u>149,057</u>	<u>149,057</u>
<b>Depreciation</b>		
At 31 March 2014	(114,557)	(114,557)
Charged for the year	(15,913)	(15,913)
	<u>(130,470)</u>	<u>(130,470)</u>
<b>Net Book Value</b>		
At 31 March 2015	<u>18,587</u>	<u>18,587</u>
At 31 March 2014	<u>22,439</u>	<u>22,439</u>

Although classified as capital expenditure, certain minor equipment purchases are not included in the above as they are not material in overall value.

**Fixed Asset Valuation**

The freehold and leasehold properties that comprise the council's properties have been valued as at 31st March 2001 by external independent valuers, Messrs Poolman Harlow, Chartered Surveyors. Valuations have been made on the basis set out in the Statement of Accounting Policies, except that not all properties were inspected. This was neither practical nor considered by the valuer to be necessary for the purpose of valuation. Plant and machinery that form fixtures to the building are included in the valuation of the building.

**Assets Held under Finance Agreements**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Value as at 31 March 2014	4,250	8,499
Additions to assets held under finance lease/hire purchase agreements	9,193	-
Assets held under finance lease/hire purchase agreements disposed of	-	-
Assets no longer subject to finance lease/hire purchase agreements	(2)	-
Depreciation Charged in Year	(6,546)	(4,249)
Value as at 31 March 2015	<u>6,895</u>	<u>4,250</u>

**Llanelli Rural Council (Training Department)**

**Notes to the Accounts**

**31 March 2015**

**7 Financing of Capital Expenditure**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
The following capital expenditure during the year:		
Fixed Assets Purchased	12,061	11,007
	<u>12,061</u>	<u>11,007</u>
was financed by:		
New H.P./Lease Finance	9,193	-
Precept and Revenue Income	2,868	11,007
	<u>12,061</u>	<u>11,007</u>

**8 Debtors**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Trade Debtors	137,673	131,005
VAT Recoverable	4,348	90
Prepayments	-	185
Accrued Income	53,032	2,113
	<u>195,053</u>	<u>133,393</u>

**9 Creditors and Accrued Expenses**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Trade Creditors	66,521	35,894
Other Creditors	360	2,207
Superannuation Payable	10,013	9,031
V A T Payable	-	1,335
Payroll Taxes and Social Security	13,541	13,759
Accruals	5,802	2,135
	<u>96,237</u>	<u>64,361</u>

**Llanelli Rural Council (Training Department)**

**Notes to the Accounts**

**31 March 2015**

**10 Deferred Liabilities**

	2015 £	2014 £
H.P. and Lease Creditors	8,066	5,124

The above liabilities are repayable as follows:

	2015 £	2014 £
Within one year	3,122	5,124
From one to two years	4,944	-
Total Deferred Liabilities	8,066	5,124
Less: Repayable within one year	(3,122)	(5,124)
	4,944	-

**11 Financial Commitments under Operating Leases**

The council had annual commitments under non-cancellable operating leases of equipment as follows:

	2015 £	2014 £
Obligations expiring within one year	-	-
Obligations expiring between two and five years	2,145	2,145
Obligations expiring after five years	-	-
	2,145	2,145

**12 Capital Financing Account**

	2015 £	2014 £
Balance at 01 April	19,040	15,816
Financing capital expenditure in the year		
Additions - using revenue balances	2,868	11,007
Loan repayments	6,251	5,589
Reversal of depreciation	(15,913)	(13,372)
Balance at 31 March	10,520	19,040

The Capital Financing Account represents revenue and capital resources applied to finance capital expenditure or for the repayment of external loans. It also includes the reversal of depreciation to ensure it does not impact upon the amount to be met from precept. It does not represent a reserve that the council can use to support future expenditure.

**13 Capital Commitments**

The council had no capital commitments at 31 March 2015 not otherwise provided for in these accounts.



**Llanelli Rural Council (Training Department)**

**Notes to the Accounts**

**31 March 2015**

**14 Contingent Liabilities**

The council is not aware of any contingent liabilities at the date of these accounts.

**15 Reconciliation of Revenue Cash Flow**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Net Operating (Deficit)/Surplus for the year	(165,549)	5,024
Add/(Deduct)		
Reversal of Depreciation less Deferred Grants Released	15,913	13,372
Interest Payable	1,280	779
Interest and Investment Income	(265)	(476)
(Increase)/Decrease in debtors	(61,660)	58,413
Increase in creditors	31,876	10,476
Revenue activities net cash (outflow)/inflow	<u>(178,405)</u>	<u>87,588</u>

**16 Movement in Cash**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
<b>Balances at 01 April</b>		
Cash with accounting officers	100	100
Cash at bank	117,108	78,419
Inter-departmental borrowing	-	(32,000)
	<u>117,208</u>	<u>46,519</u>
<b>Balances at 31 March</b>		
Cash with accounting officers	200	100
Cash at bank	10,469	117,108
Inter-departmental borrowing	(82,000)	-
	<u>(71,331)</u>	<u>117,208</u>
<b>Net cash (outflow)/inflow</b>	<u>(188,539)</u>	<u>70,689</u>

**Llanelli Rural Council (Training Department)**

**Notes to the Accounts**

**31 March 2015**

**17 Reconciliation of Net Funds/Debt**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
(Decrease)/Increase in cash in the year	(188,539)	70,689
Cash outflow from repayment of debt	8,078	5,589
<b>Net cash flow arising from changes in debt</b>	<b>8,078</b>	<b>5,589</b>
New H P/Lease Agreements	(11,021)	-
Movement in net debt/funds in the year	(191,482)	76,278
Cash at bank and in hand	117,208	46,519
Total borrowings	(5,124)	(10,713)
<b>Net funds at 01 April</b>	<b>112,084</b>	<b>35,806</b>
Cash at bank and in hand	(71,331)	117,208
Total borrowings	(8,066)	(5,124)
<b>Net (debt)/funds at 31 March</b>	<b>(79,397)</b>	<b>112,084</b>

**18 Post Balance Sheet Events**

There are no significant Post Balance Sheet events since the preparation of these accounts, up to the date of their final adoption (on 29th June 2015), which would have a material impact on the amounts and results reported herein.

**Llanelli Rural Council (Training Department)**

**31 March 2015**

**Annual Report Tables**

**Table. 2 – Service Income & Expenditure**

	Notes	2015 £	2015 £	2015 £	2014 £
		Gross Expenditure	Income	Net Expenditure	Net Expenditure
<b>PLANNING &amp; DEVELOPMENT SERVICES</b>					
Training Activities		326,529	(1,170,012)	(843,483)	(917,224)
<b>OTHER SERVICES</b>					
Training Establishments		155,542	(71,823)	83,719	68,765
<b>CENTRAL SERVICES</b>					
Corporate Management		925,816	(1,518)	924,298	843,132
<b>Net Cost of Services</b>		<b>1,407,887</b>	<b>(1,243,353)</b>	<b>164,534</b>	<b>(5,327)</b>



**Llanelli Rural Council**

**Financial Statements**

**For the year ended 31 March 2015**

**Llanelli Rural Council**

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**31 March 2015**

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**Llanelli Rural Council**

**Council Information**

**31 March 2015**

**( Information current at 29th June 2015 )**

**Chairman**

Cllr M. V. Davies

**Councillors**

Cllr S. M. Donoghue (Vice Chairman)

Cllr F. Akhtar  
Cllr L. A. Beer  
Cllr T. Bowen  
Cllr L. J. Butler  
Cllr S. M. Caiach  
Cllr D. M. Cundy  
Cllr S. L. Davies  
Cllr T. Devichand  
Cllr H. J. Evans  
Cllr M. L. Evans  
Cllr R. E. Evans  
Cllr T. J. Jones  
Cllr S. N. Lewis  
Cllr A. G. Morgan  
Cllr J. S. Phillips  
Cllr C. A. Rees  
Cllr A. Rogers  
Cllr W. V. Thomas  
Cllr G. H. Wooldridge

**Clerk to the Council**

Mr Mark Galbraith. A.C.I.S

**Responsible Financial Officer (R.F.O.)**

Mrs Wendy Evans

**Auditors**

Mazars LLP  
The Rivergreen Centre  
Aykley Heads, Durham, DH1 5TS

**Internal Auditors**

Auditing Solutions Limited  
Clackerbrook Farm, 46 The Common  
Bromham, Chippenham, Wiltshire, SN15 2JJ

**Llanelli Rural Council**  
**Annual Governance Statement**  
**31 March 2015**

**Scope of Responsibility**

Llanelli Rural Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

In discharging this overall responsibility, the Council is responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, and which includes arrangements for the management of risk.

The Council has approved and adopted a code of corporate governance which is consistent with the principles of the CIPFA/SOLACE Framework Delivering Good Governance in Local Government. This statement explains how the Council has complied with the code and also meets the requirements of regulation 4(2) of the Accounts and Audit Regulations 2003 as amended by the Accounts and Audit (Wales) (Amendment) Regulations 2005 in relation to the publication of a statement on internal control.

**The purpose of the governance framework**

The governance framework comprises the systems and processes, and culture and values, by which the Council is directed and controlled and its activities through which it accounts to, engages with and leads the community. It enables the Council to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost effective services.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness.

The system of internal control is based on an ongoing process designed to identify and prioritise the risks to achievement of the Council's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The governance framework has been in place at Llanelli Rural Council for the year ended 31 March 2015 and up to the date of approval of the annual report and accounts.

**The governance framework**

The key elements of Llanelli Rural Council's systems and processes that comprise the governance arrangements are:-

- The Council identifies its visions as part of its programme setting process and communicates its intentions and intended outcomes to its citizens and service users via its web site, local news leaflet and press releases.
- The definition and documenting of the roles within the authority are as contained within the Council's constitution document. The Council's disciplinary and grievance procedures cover the staff element and the Council Members are covered by the national code of conduct adopted by the Council.
- The Council procedures are updated when required to take account of changes in legislation and the changing needs of the authority. The Finance & General Purposes Committee acts as the Committee for assuring adherence with financial matters and is the Committee responsible also in regard to matters of complying with all laws and regulations.
- The Council has a complaints procedure for the public and whilst no formally whistle blowing procedure is in place the Council's grievance procedure would permit such matters to be dealt with properly.
- The Council has clear channels of communication with all sectors and welcomes the public to attend its meetings.
- The Council has agreed as a fundamental policy partnership working with other local authorities and organisations where benefit can be shown by such partnership working.



**Llanelli Rural Council**  
**Annual Governance Statement**  
**31 March 2015**

**Review of effectiveness**

Llanelli Rural Council has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the control exercised by members and the work of the internal auditor and the executive managers within the Council, who have responsibility for the development and maintenance of the governance framework. It is further enhanced by reports and comments made by the external auditors and other review agencies and inspectors.

We continue to be advised on the implications of the result of the review of the governance framework by the Council, relevant committees, officers and the internal auditor, and plan to address weaknesses as they arise and thus ensure continuous improvement of the system is in place.

**Significant governance issues**

To date no significant governance issues have been identified. As such issues arise, effective steps will be taken to ensure that matters are addressed, weaknesses eradicated and revised arrangements implemented at the earliest possible opportunity.

**Approval of Statement**

This statement was approved at a meeting of the council held on 29th June 2015 when authority was given for the Chairman and the Clerk to the Council to sign.

Signed: .....

Cllr M. V. Davies  
Chairman

.....

Mr Mark Galbraith. A.C.I.S  
Clerk to the Council

Date: .....

**Llanelli Rural Council**  
**Statement of Responsibilities**

**31 March 2015**

**The Council's Responsibilities**

The council is required:

- to make arrangements for the proper administration of its financial affairs,
- to secure that one of its officers (R.F.O.) has the responsibility for the administration of those affairs. At this council that officer is the Deputy Clerk (Administration), and
- to manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.

**The Responsible Financial Officer's Responsibilities**

The R.F.O. is responsible for the preparation of the council's Financial Statements in accordance with Part 4 of the Governance and Accountability for Local Councils – A Practitioners Guide (Wales) (the guide), so far as is applicable to this council, to present a true and fair view of the financial position of the council at 31 March 2015 and its income and expenditure for the year then ended.

In preparing the Financial Statements, the R.F.O. has:

- selected suitable accounting policies and then applied them consistently,
- made judgements and estimates that were reasonable and prudent, and
- complied with the guide.

The R.F.O. has also:

- kept proper accounting records, which were up to date, and
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

**Responsible Financial Officer's Certificate**

I hereby certify that the Financial Statements for the year ended 31 March 2015 required by the Accounts and Audit Regulations 2010 (as amended) are set out in the following pages.

I further certify that the Financial Statements present a true and fair view of the financial position of Llanelli Rural Council at 31 March 2015, and its income and expenditure for the year ended 31 March 2015.

Signed: ..... W Evans .....

Mrs Wendy Evans- Deputy Clerk (Administration)

Date: ..... 23.6.15 .....

**Llanelli Rural Council**  
**Statement of Accounting Policies**  
**31 March 2015**

**Accounting Convention**

The accounts have been prepared, for the first time, in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) (FRSSE) issued by the Accounting Standards Board, as applied to Local Councils by part 4 of Governance and Accountability for Local Councils – A Practitioners Guide (Wales) (the guide). Comparative figures have been restated to conform to the revised formats where appropriate.

These accounts have been prepared having regard to the fundamental accounting concepts of: Going Concern, Prudence, Accruals, Relevance, Consistency, Reliability, Comparability, Understandability and Materiality.

The accounts have been prepared under the historical cost convention.

**Fixed Assets**

All expenditure on the acquisition, creation or enhancement of fixed assets above the council de-minimis (currently £1000) is capitalised on an accruals basis in the accounts. Expenditure on fixed assets is capitalised, provided that the fixed asset yields benefits to the authority, and the services it provides, for a period of more than one year.

In accordance with FRSSE depreciation is provided on all operational buildings (but not land), as well as other assets.

Following the adoption of the FRSSE, as interpreted by the guide, the council has elected to retain the book value of fixed assets at the balance sheet valuations current on 31<sup>st</sup> March 2009 together with subsequent acquisitions and enhancements at cost, in accordance with the transitional provisions of paragraph 4.40 of the guide.

Disposals of fixed assets are reported in the Income and Expenditure Account and, in accordance with the guide, the net book value of asset disposals is reversed out to the Capital Financing Account in order not to constitute a charge to the council's revenue reserves.

**Depreciation Policy**

Buildings and leasehold land are depreciated over the shorter of 50 years or the anticipated remaining useful lives on a straight line basis.

Freehold land is not depreciated.

Non Operational Assets (including Investment Properties) are not depreciated.

Vehicle, plant, equipment and furniture are depreciated over 4 to 10 years on a straight line basis.

Play equipment is depreciated over 10 years at 10% per annum straight line.

Infrastructure assets are depreciated over 10 to 25 years at 4% to 10% per annum straight line.

Community assets are not depreciated, because they are either intrinsic or purely nominal value.

**Grants or Contributions from Government or Related Bodies**

**Capital Grants**

The council has elected, as permitted under the guide, to continue with the previous policy with regard to capital grants. Where a fixed asset has been acquired or improved with the financing either wholly or in part by a grant or contribution from government or a related body, e.g. Sports Council, the amount of the grant has been credited to Deferred Grants Account and carried forward. Grants so credited are released back to revenue over the life of the asset to match, and thereby offset wholly or in part, depreciation charged.

**Revenue Grants**

Revenue grants are credited to income when conditions attached thereto have been fulfilled and/or equivalent expenditure has been incurred. Grants received in respect of which the conditions have not been fulfilled, or expenditure incurred, are carried forward as deferred revenue grants.

**Llanelli Rural Council**  
**Statement of Accounting Policies**  
**31 March 2015**

**Debtors and Creditors**

The revenue accounts of the council are maintained on an accruals basis in accordance with the regulations. That is sums due to or from the council during the year are included whether or not the cash has actually been received or paid in the year. Exceptions to this are payment of regular quarterly and other accounts (e.g. telephones, electricity). This policy is applied consistently each year. Therefore, it will not have a material effect on the year's accounts or on the council's annual budget.

The council reviews the level of its commercial debtors on a regular basis and provisions are made, as required, where the likelihood of amounts proving ultimately collectable is in doubt.

**Value Added Tax**

Income and Expenditure excludes any amounts related to VAT, as all VAT suffered/collected is recoverable from or payable to HM Revenue and Customs. Any amounts not so recoverable are treated as a separate expense.

**External Loan Repayments**

The council accounts for loans on an accruals basis. Details of the council's external borrowings are shown at note 15.

Rentals payable under operating leases are charged to revenue on an accruals basis. Details of the council's obligations under operating leases are shown at note 18.

**Reserves**

The council maintains certain reserves to meet general and specific future expenditure. The purpose of the council's reserves is explained in notes 19 to 21.

Certain reserves are maintained to manage the accounting processes for tangible fixed assets, available for sale investments and retirement benefits. They do not represent usable resources for the council:

Capital Financing Account – represent the council's investment of resources in such assets already made.

**Interest Income**

All interest receipts are credited initially to general funds.

**Cost of Support Services**

The costs of management and administration have been apportioned to services on an appropriate and consistent basis.

**Pensions**

The pension costs that are charged against precept in the council's accounts, in respect of its employees, are equal to the contributions paid to the funded pension scheme for those employees.

These contributions are determined by the fund's actuary on a triennial basis and are set to meet 100% of the liabilities of the pension fund, in accordance with relevant government regulations.

The next actuarial valuation was due at 31st March 2016 and any change in contribution rates as a result of that valuation will take effect from 1st April 2017.

**Llanelli Rural Council**  
**Income and Expenditure Account**  
**31 March 2015**

	Notes	2015 £	2014 £
<b>Income</b>			
Precept on County Council		979,710	959,930
Grants Receivable		2,463	-
Rents Receivable, Interest & Investment Income		4,512	5,353
Charges made for Services		1,274,202	1,284,223
Other Income		714	4,625
<b>Total Income</b>		<b>2,261,601</b>	<b>2,254,131</b>
<b>Expenditure</b>			
<b>Direct Service Costs:</b>			
Salaries & Wages		(827,546)	(719,072)
Grant-aid Expenditure		(33,122)	(25,081)
Other Costs	1	(877,544)	(811,230)
<b>Democratic, Management &amp; Civic Costs:</b>			
Salaries & Wages		(299,677)	(304,100)
Other Costs	1	(242,652)	(253,763)
<b>Total Expenditure</b>		<b>(2,280,541)</b>	<b>(2,113,246)</b>
<b>Excess of (Expenditure over Income)/Income over Expenditure for the year.</b>		<b>(18,940)</b>	<b>140,885</b>
<b>Exceptional Items</b>			
(Loss)/Profit on the disposal of fixed assets		-	600
<b>Net Operating (Deficit)/Surplus for Year</b>		<b>(18,940)</b>	<b>141,485</b>
<b>STATUTORY CHARGES &amp; REVERSALS</b>			
Statutory Charge for Capital (i.e. Loan Capital Repaid)		(46,062)	(43,571)
Capital Expenditure charged to revenue	11	(57,340)	41,081
Reversal of annual depreciation and impairment		156,625	169,271
Reverse profit on asset disposals		-	(600)
Reversal of grant amortisation		(20,055)	(34,830)
Transfer (to) Earmarked Reserves	21	(242,829)	(96,057)
<b>(Deficit)/Surplus for the Year (from)/to General Fund</b>		<b>(228,601)</b>	<b>176,779</b>
<b>Net Surplus for the Year</b>		<b>14,228</b>	<b>272,836</b>
The above Surplus for the Year has been applied for the Year to as follows:			
Transfer (to) Earmarked Reserves	21	242,829	96,057
<b>(Deficit)/Surplus for the Year (from)/to General Fund</b>		<b>(228,601)</b>	<b>176,779</b>
		<b>14,228</b>	<b>272,836</b>

The council had no other recognisable gains and/or losses during the year.

*The notes on pages 13 to 22 form part of these statements.*

**Llanelli Rural Council**  
**Statement of Movement in Reserves**  
**31 March 2015**

Reserve	Purpose of Reserve	Notes	2015 £	Net Movement in Year £	2014 £
Capital Financing Account	Store of capital resources set aside to purchase fixed assets	19	2,019,983	(33,169)	2,053,152
Earmarked Reserves	Amounts set aside from revenue to meet general and specific future expenditure	21	515,186	242,829	272,357
General Fund	Resources available to meet future running costs		439,555	(228,601)	668,156
Total			2,974,724	(18,941)	2,993,665

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*The notes on pages 13 to 22 form part of these statements.*

**Llanelli Rural Council**

**Balance Sheet**

**31 March 2015**

	Notes	2015 £	2015 £	2014 £
<b>Fixed Assets</b>				
Tangible Fixed Assets	10		3,289,849	3,379,941
<b>Current Assets</b>				
Debtors and prepayments	13	220,091		159,177
Cash at bank and in hand		912,287		899,354
		<u>1,132,378</u>		<u>1,058,531</u>
<b>Current Liabilities</b>				
Current Portion of Long Term Borrowings		(41,728)		(39,810)
Current Portion of Deferred Liabilities		(3,122)		(5,124)
Creditors and income in advance	14	<u>(117,638)</u>		<u>(118,019)</u>
<b>Net Current Assets</b>			969,890	895,578
<b>Total Assets Less Current Liabilities</b>			4,259,739	4,275,519
<b>Long Term Liabilities</b>				
Long-term borrowing	15		(841,663)	(883,391)
Deferred liabilities	16		(4,944)	-
Deferred Grants	17		<u>(438,408)</u>	<u>(398,463)</u>
<b>Total Assets Less Liabilities</b>			<u>2,974,724</u>	<u>2,993,665</u>
<b>Capital and Reserves</b>				
Capital Financing Reserve	19		2,019,983	2,053,152
Earmarked Reserves	21		515,186	272,357
General Reserve			<u>439,555</u>	<u>668,156</u>
			<u>2,974,724</u>	<u>2,993,665</u>

The Financial Statements represent a true and fair view of the financial position of the Council as at 31 March 2015, and of its Income and Expenditure for the year.

These accounts were approved by the Council on 29th June 2015 .

Signed: .....

Cllr M. V. Davies

Chairman

..... *W. Evans* .....

Mrs Wendy Evans

Responsible Financial Officer

Date: .....

..... *23.6.15* .....

*The notes on pages 13 to 22 form part of these statements.*

**Llanelli Rural Council**

**Cash Flow Statement**

**31 March 2015**

	Notes	2015 £	2015 £	2014 £
<b>REVENUE ACTIVITIES</b>				
<i>Cash outflows</i>				
Paid to and on behalf of employees		(1,130,856)		(1,019,303)
Other operating payments		(965,958)		(962,766)
			(2,096,814)	(1,982,069)
<i>Cash inflows</i>				
Precept on County Council		979,710		959,930
Cash received for services		1,210,225		1,344,013
Revenue grants received		2,463		-
			2,192,398	2,303,943
<b>Net cash inflow from Revenue Activities</b>	24		95,584	321,874
<b>SERVICING OF FINANCE</b>				
<i>Cash outflows</i>				
Interest paid		(42,499)		(44,328)
Interest element of Finance Lease/HP Installments		(1,280)		(779)
<i>Cash inflows</i>				
Interest received		4,529		5,563
<b>Net cash (outflow) from Servicing of Finance</b>			(39,250)	(39,544)
<b>CAPITAL ACTIVITIES</b>				
<i>Cash outflows</i>				
Purchase of fixed assets		(55,513)		(83,737)
<i>Cash inflows</i>				
Sale of fixed assets		-		600
Capital grant received		60,000		15,000
<b>Net cash inflow/(outflow) from Capital Activities</b>			4,487	(68,137)
<b>Net cash inflow before Financing</b>			60,821	214,193
<b>FINANCING AND LIQUID RESOURCES</b>				
(Increase)/Decrease in money on call			-	250,000
<i>Cash outflows</i>				
Loan repayments made			(39,810)	(37,982)
Hire Purchase and Lease repayments made			(8,078)	(5,589)
<b>Net cash (outflow)/inflow from financing and liquid resources</b>			(47,888)	206,429
<b>Increase in cash</b>	25		12,933	420,622

*The notes on pages 13 to 22 form part of these statements.*



**Llanelli Rural Council**

**Notes to the Accounts**

**31 March 2015**

**1 Other Costs Analysis**

**Other Costs reported in the council's Income and Expenditure Account comprise the following:**

**Direct Service Costs**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Community Centres	81,937	89,054
Sports Development & Community Recreation	8,741	9,428
Indoor Sports & Recreation Facilities	12,449	13,480
Outdoor Sports & Recreation Facilities	109,788	98,045
Cemeteries	85,805	85,805
Community Development	16,244	8,438
Routine Repairs (other roads)	376	180
Street Lighting	30,982	30,283
Transport Training Department	564,344	501,598
Less: Grant-aid Expenditure	(33,122)	(25,081)
<b>Total</b>	<b>877,544</b>	<b>811,230</b>

**Democratic, Management & Civic Costs**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Corporate Management	174,095	184,316
Democratic Representation & Management	5,383	5,682
Civic Expenses	2,889	3,221
Chairman's Allowance	5,472	5,857
Members' Allowances	11,034	9,580
Interest Payable	43,779	45,107
<b>Total</b>	<b>242,652</b>	<b>253,763</b>

As reported in the Statement of Accounting Policies, apportionment of central costs is not reflected in the above analysis.

**2 Interest Payable and Similar Charges**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
External Interest Charges - Loans	42,499	44,328
External Interest Charges - Lease/H.P.	1,280	779
	<b>43,779</b>	<b>45,107</b>

**Llanelli Rural Council**

**Notes to the Accounts**

**31 March 2015**

**3 Interest and Investment Income**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Interest Income - General Funds	4,512	5,353
	<u>4,512</u>	<u>5,353</u>

**4 Agency Work**

During the year the Council undertook no agency work on behalf of other authorities.

During the year the Council commissioned no agency work to be performed by other authorities.

**5 Related Party Transactions**

The council had arms length trading transactions with one business controlled by Councillor C A Rees.

Transactions during the year were as follows:

<b>Name</b>	<b>Transaction details</b>	<b>2015</b>	<b>2014</b>
		<b>£</b>	<b>£</b>
D R Taxis	Purchased – vehicle and taxi hire	3,790	183
D R Taxis	Income – training services	1,580	383

No amounts remained unpaid at 31 March 2015 or at 31 March 2014.

The council entered into no other material transactions with related parties during the year.

**6 Audit Fees**

The council is required to report and disclose the cost of services provided by its external auditors.

These may be summarised as follows:

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Fees for statutory audit services	6,130	6,050
Total fees	<u>6,130</u>	<u>6,050</u>

**7 Employees**

The average weekly number of employees during the year was as follows:

	<b>2015</b>	<b>2014</b>
	<b>Number</b>	<b>Number</b>
Full-time	37	32
Part-time	9	13
Temporary	2	1
	<u>48</u>	<u>46</u>

All staff are paid in accordance with nationally agreed pay scales.

**Llanelli Rural Council**

**Notes to the Accounts**

**31 March 2015**

**8 Members' Allowances**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Members of Council have been paid the following allowances for the year:		
Chairman's Allowance	5,472	5,857
Members' Allowances	11,034	9,580
	<u>16,506</u>	<u>15,437</u>

Other than the Chairman 20 of the total of 21 elected members claimed allowances to which they were entitled. Co-opted members are not entitled to claim allowances.

**9 Pension Costs**

The council participates in the Dyfed Pension Fund.

The Dyfed Pension Fund is a defined benefit scheme, but the council is unable to identify its share of the underlying assets and liabilities because all town and parish councils in the scheme pay a common contribution rate.

Financial Reporting Standard for Small Enterprises (FRSSE), for schemes such as Dyfed Pension Fund requires the council to account for pension costs on the basis of contributions actually payable to the scheme during the year.

The cost to the council for the year ended 31 March 2015 was £121,733 (31 March 2014 - £106,996).

The most recent actuarial valuation was carried out as at 31st March 2013, and the council's contribution rate is confirmed as being 14.60% of employees' pensionable pay, plus a lump sum of £11,100, with effect from 1st April 2015 (year ended 31 March 2015 – 14.90%).

**Llanelli Rural Council**

**Notes to the Accounts**

**31 March 2015**

**10 Tangible Fixed Assets**

	<b>Operational Freehold Land and Buildings</b>	<b>Operational Leasehold Land and Buildings</b>	<b>Vehicles and Equipment</b>	<b>Infra- structure Assets</b>	<b>Community Assets</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 31 March 2014	2,341,941	1,275,585	636,029	461,887	13,420	4,728,862
Additions	-	-	15,557	49,670	1,306	66,533
Reclassification						
	2,341,941	1,275,585	651,586	511,557	14,726	4,795,395
<b>Depreciation</b>						
At 31 March 2014	(235,435)	(230,294)	(549,273)	(333,919)	-	(1,348,921)
Charged for the year	(45,674)	(31,112)	(46,556)	(33,283)	-	(156,625)
Reclassification						
	(281,109)	(261,406)	(595,829)	(367,202)	-	(1,505,546)
<b>Net Book Value</b>						
At 31 March 2015	2,060,832	1,014,179	55,757	144,355	14,726	3,289,849
At 31 March 2014	2,106,506	1,045,291	86,756	127,968	13,420	3,379,941

Although classified as capital expenditure, certain minor equipment purchases are not included in the above as they are not material in overall value.

**Fixed Asset Valuation**

The freehold and leasehold properties that comprise the council's properties have been valued as at 31st March 2006 by external independent valuers, Messrs Lambert Smith Hampton, Chartered Surveyors. Valuations have been made on the basis set out in the Statement of Accounting Policies, except that not all properties were inspected. This was neither practical nor considered by the valuer to be necessary for the purpose of valuation. Plant and machinery that form fixtures to the building are included in the valuation of the building. Following the adoption of the FRSSSE, the council elected to retain the depreciated valuation as the book value of such assets.

**Assets Held under Finance Agreements**

	<b>2015 £</b>	<b>2014 £</b>
Value as at 31 March 2014	4,250	8,499
Additions to assets held under finance lease/hire purchase agreements	9,193	-
Assets held under finance lease/hire purchase agreements disposed of	-	-
Assets no longer subject to finance lease/hire purchase agreements	(2)	-
Depreciation Charged in Year	(6,546)	(4,249)
Value as at 31 March 2015	6,895	4,250

**Llanelli Rural Council**

**Notes to the Accounts**

**31 March 2015**

**11 Financing of Capital Expenditure**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
The following capital expenditure during the year:		
Fixed Assets Purchased	66,533	49,353
	<u>66,533</u>	<u>49,353</u>
was financed by:		
Capital Receipts	-	600
New H.P./Lease Finance	9,193	-
Precept and Revenue Income	57,340	48,753
	<u>66,533</u>	<u>49,353</u>

**12 Information on Assets Held**

Fixed assets owned by the council include the following:

**Operational Land and Buildings**

Council Offices Vauxhall  
Felinfoel Community Resource Centre  
Works Depots – 1  
Changing Rooms – at 1 recreation grounds  
Community Centres – 8

**Vehicles and Equipment**

Cars – 6  
Light Vans – 6  
Commercial Vehicles – 1  
Public Service Vehicles - 1  
Tractors – 2  
Sundry grounds maintenance equipment  
Play Equipment

**Infrastructure Assets**

Street lights - 347  
Footpaths - 135

**Community Assets**

Recreation grounds and playing fields – 3  
Childrens' play areas - 6

**Llanelli Rural Council**

**Notes to the Accounts**

**31 March 2015**

**13 Debtors**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
General Debtors	12,959	5,909
Training Department Debtors	134,650	127,678
Trade Debtors	147,609	133,587
VAT Recoverable	18,501	21,605
Prepayments	727	1,633
Accrued Income	53,032	2,113
Accrued Interest Income	222	239
	<b>220,091</b>	<b>159,177</b>

**14 Creditors and Accrued Expenses**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Trade Creditors	58,784	42,336
Other Creditors	396	4,543
Superannuation Payable	14,635	13,706
V A T Payable	-	1,335
Payroll Taxes and Social Security	19,749	19,044
Accruals	22,074	35,305
Income in Advance	2,000	1,750
	<b>117,638</b>	<b>118,019</b>

**15 Long Term Liabilities**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Public Works Loan Board	883,391	923,201
	<b>883,391</b>	<b>923,201</b>

The above loans are repayable as follows:

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Within one year	41,728	39,811
From one to two years	43,738	41,728
From two to five years	144,269	137,636
From five to ten years	290,717	277,340
Over ten years	362,939	426,686
Total Loan Commitment	883,391	923,201
Less: Repayable within one year	(41,728)	(39,811)
Repayable after one year	841,663	883,390

**Llanelli Rural Council**

**Notes to the Accounts**

**31 March 2015**

**16 Deferred Liabilities**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
H.P. and Lease Creditors	8,066	5,124

<b>2015</b>	<b>2014</b>
<b>£</b>	<b>£</b>

The above liabilities are repayable as follows:

Within one year	3,122	5,124
From one to two years	3,122	-
From two to five years	1,822	-
<b>Total Deferred Liabilities</b>	<b>8,066</b>	<b>5,124</b>
Less: Repayable within one year	(3,122)	(5,124)
	<b>4,944</b>	<b>-</b>

**17 Deferred Grants**

<b>2015</b>	<b>2014</b>
<b>£</b>	<b>£</b>

**Capital Grants Unapplied**

At 01 April	-	-
Grants received in the year	60,000	-
At 31 March	60,000	-

**Capital Grants Applied**

At 01 April	398,463	433,293
Grants Applied in the year	-	-
Released to offset depreciation	(20,055)	(34,830)
At 31 March	378,408	398,463

**Total Deferred Grants**

At 31 March	438,408	398,463
At 01 April	398,463	433,293

Capital Grants are accounted for on an accruals basis and grants received have been credited to Deferred Grants Account. Amounts are released from the Deferred Grants Account to offset any provision for depreciation charged to revenue accounts in respect of assets that were originally acquired with the assistance of such grants.

**Llanelli Rural Council**

**Notes to the Accounts**

**31 March 2015**

**18 Financial Commitments under Operating Leases**

The council had annual commitments under non-cancellable operating leases of equipment as follows:

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Obligations expiring within one year	-	-
Obligations expiring between two and five years	3,250	3,250
Obligations expiring after five years	-	-
	<u>3,250</u>	<u>3,250</u>

**19 Capital Financing Account**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Balance at 01 April	2,053,152	2,184,503
Financing capital expenditure in the year		
Additions - using capital receipts	-	600
Additions - using revenue balances	57,340	48,753
Loan repayments	46,061	43,571
Disposal of fixed assets	-	(5,288)
Depreciation eliminated on disposals	-	5,288
Reversal of depreciation	(156,625)	(169,271)
Deferred grants released	20,055	34,830
Other transfers (incl. p y a)	-	(89,834)
Balance at 31 March	<u>2,019,983</u>	<u>2,053,152</u>

The Capital Financing Account represents revenue and capital resources applied to finance capital expenditure or for the repayment of external loans. It also includes the reversal of depreciation to ensure it does not impact upon the amount to be met from precept. It does not represent a reserve that the council can use to support future expenditure.

**20 Usable Capital Receipts Reserve**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Capital receipts (asset sales) during the year	-	600
Less:		
Capital used to fund expenditure	-	(600)
Balance at 31 March	<u>-</u>	<u>-</u>

The Usable Capital Receipts Reserve represents capital receipts available to finance capital expenditure in future years.



**Llanelli Rural Council**

**Notes to the Accounts**

**31 March 2015**

**21 Earmarked Reserves**

	Balance at 01/04/2014 £	Contribution to reserve £	Contribution from reserve £	Balance at 31/03/2015 £
Capital Projects Reserves	-	-	-	-
Asset Renewal Reserves	-	-	-	-
Other Earmarked Reserves	272,357	317,986	(75,157)	515,186
Total Earmarked Reserves	272,357	317,986	(75,157)	515,186

The Other Earmarked Reserves are credited with amounts set aside from revenue to fund specific known commitments of the council.

The Other Earmarked Reserves at 31 March 2015 are set out in detail at Appendix A.

**22 Capital Commitments**

The council had no other capital commitments at 31 March 2015 not otherwise provided for in these accounts.

**23 Contingent Liabilities**

The council is not aware of any contingent liabilities at the date of these accounts.

**24 Reconciliation of Revenue Cash Flow**

	2015 £	2014 £
Net Operating (Deficit)/Surplus for the year	(18,940)	140,885
Add/(Deduct)		
Reversal of Depreciation less Deferred Grants Released	136,570	134,441
Interest Payable	43,779	45,107
Interest and Investment Income	(4,529)	(5,563)
(Increase)/Decrease in debtors	(60,914)	51,040
(Decrease) in creditors	(382)	(44,038)
Revenue activities net cash inflow	95,584	321,874

**Llanelli Rural Council**

**Notes to the Accounts**

**31 March 2015**

**25 Movement in Cash**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
<b>Balances at 01 April</b>		
Cash with accounting officers	200	200
Cash at bank	899,154	478,532
	<u>899,354</u>	<u>478,732</u>
<b>Balances at 31 March</b>		
Cash with accounting officers	300	200
Cash at bank	911,987	899,154
	<u>912,287</u>	<u>899,354</u>
<b>Net cash inflow</b>	<u>12,933</u>	<u>420,622</u>

**26 Reconciliation of Net Funds/Debt**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Increase in cash in the year	12,933	420,622
Cash outflow from repayment of debt	47,888	43,571
<b>Net cash flow arising from changes in debt</b>	<u>47,888</u>	<u>43,571</u>
New H P/Lease Agreements	(11,021)	-
Movement in net funds in the year	<u>49,800</u>	<u>464,193</u>
Cash at bank and in hand	899,354	478,732
Total borrowings	(928,325)	(971,896)
<b>Net (debt) at 01 April</b>	<u>(28,971)</u>	<u>(493,164)</u>
Cash at bank and in hand	912,287	899,354
Total borrowings	(891,457)	(928,325)
<b>Net funds/(debt) at 31 March</b>	<u>20,830</u>	<u>(28,971)</u>

**27 Post Balance Sheet Events**

There are no significant Post Balance Sheet events since the preparation of these accounts, up to the date of their final adoption (on 29th June 2015), which would have a material impact on the amounts and results reported herein.

**Llanelli Rural Council**

**Appendices**

**31 March 2015**

**Appendix A**

**Schedule of Earmarked Reserves**

	<u>Balance at</u> <u>01/04/2014</u>	<u>Contribution</u> <u>to reserve</u>	<u>Contribution</u> <u>from reserve</u>	<u>Balance at</u> <u>31/03/2015</u>
	£	£	£	£
<b><u>Other Earmarked Reserves</u></b>				
Furnace Hall	10,000			10,000
Felinfoel Community Resource Centre	42,000		42,000	0
Capital Schemes	105,000	10,000		115,000
Vauxhall Buildings	5,790	3,850		9,640
Resources	24,420	6,530		30,950
Miscellaneous Projects	65,590	62,170	13,600	114,160
Committed Grants	19,557	16,836	19,557	16,836
Pwll Pavilion Car Park		115,900		115,900
Play Areas		102,700		102,700
				0
				0
				0
	<u>272,357</u>	<u>317,986</u>	<u>75,157</u>	<u>515,186</u>
<b>TOTAL EARMARKED RESERVES</b>	<b><u>272,357</u></b>	<b><u>317,986</u></b>	<b><u>75,157</u></b>	<b><u>515,186</u></b>

**Llanelli Rural Council**

**31 March 2015**

**Annual Report Tables**

**Table. 1 – Budget & Actual Comparison**

	<b>Budget £</b>	<b>Actual £</b>
Net Expenditure		
Recreation & Sport	675,645	526,156
Cemetery, Cremation & Mortuary	75,069	74,354
Planning & Development Services (including Markets)	13,000	16,244
Highways Roads (Routine)	106,839	84,002
Street Lighting	31,213	30,982
Transport Training Department	-	132,848
Net Direct Services Costs	901,766	864,586
Corporate Management	-	31,710
Democratic & Civic	77,691	63,087
Net Democratic, Management and Civic Costs	77,691	94,797
Interest & Investment Income	(3,800)	(4,512)
Loan Charges	82,310	89,841
Capital Expenditure	401,200	57,340
Transfers to/(from) other reserves	(258,800)	242,829
Reversal of Statutory Adjustments	(120,657)	(136,570)
(Deficit from) General Reserve	(100,000)	(228,601)
<b>Precept on County Council</b>	<b>979,710</b>	<b>979,710</b>

**Llanelli Rural Council**

**31 March 2015**

**Annual Report Tables**

**Table. 2 – Service Income & Expenditure**

	Notes	2015 £	2015 £	2015 £	2014 £
		Gross Expenditure	Income	Net Expenditure	Net Expenditure
<b>CULTURAL &amp; RELATED SERVICES</b>					
Recreation & Sport		539,266	(13,110)	526,156	551,879
<b>ENVIRONMENTAL SERVICES</b>					
Cemetery, Cremation & Mortuary		89,004	(14,650)	74,354	74,775
<b>PLANNING &amp; DEVELOPMENT SERVICES</b>					
Community Development		16,244	-	16,244	8,438
<b>HIGHWAYS, ROADS &amp; TRANSPORT SERVICES</b>					
Highways Roads (Routine)		88,202	(4,200)	84,002	91,212
Street Lighting		30,982	-	30,982	30,283
<b>OTHER SERVICES</b>					
Transport Training Department		1,375,891	(1,243,043)	132,848	(50,529)
<b>CENTRAL SERVICES</b>					
Corporate Management		33,537	(1,827)	31,710	11,885
Democratic & Civic		44,241	-	44,241	47,090
Civic Expenses		19,395	(549)	18,846	14,258
<b>Net Cost of Services</b>		<b>2,236,762</b>	<b>(1,277,379)</b>	<b>959,383</b>	<b>779,291</b>



## Local Councils in Wales

### Annual Return for the Year Ended 31 March 2015

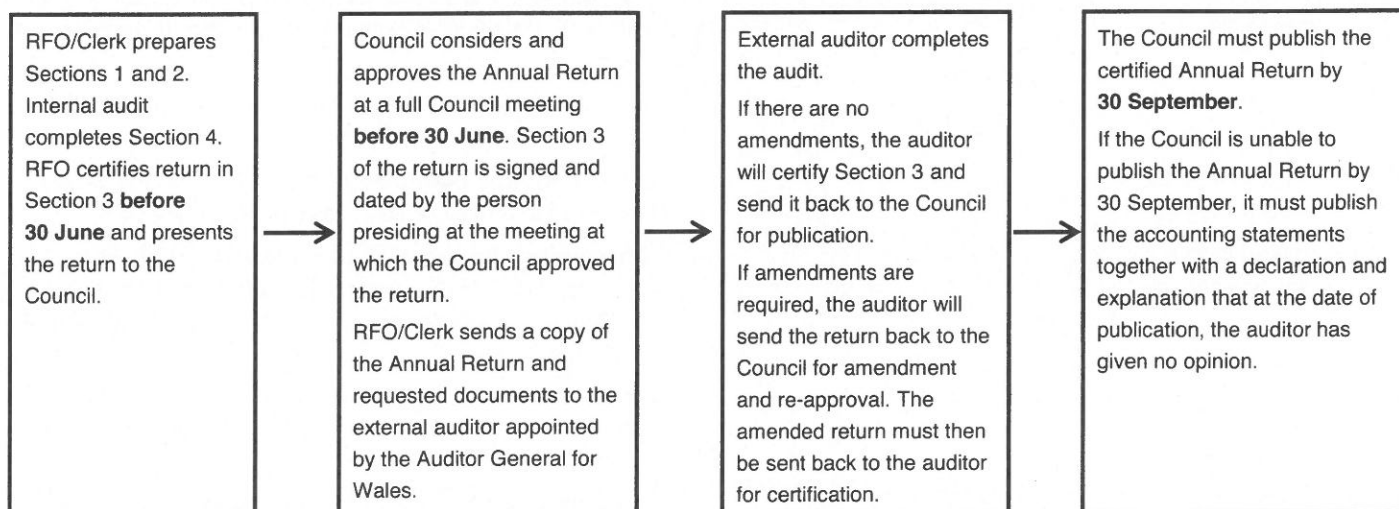
Local councils in Wales (town councils and community councils) and their joint committees must make up accounts each year. To achieve this, they may use this Annual Return summarising their annual activities at the completion of the financial year.

**Please complete all sections highlighted in pink.** Incomplete or incorrect returns may require additional external audit work and incur additional costs.

Further guidance is included in Section 5 and in the One Voice Wales/SLCC Guidance publication *Governance and accountability for local councils in Wales – A Practitioners' Guide (2011)* (the Practitioners' Guide). Section 2 includes references to where the guide has further information.

In December 2014, the Welsh Government made new Accounts and Audit (Wales) Regulations. These 2014 regulations make changes to the audit process. The Council must now formally approve the return and certify Section 3 before the return is sent to the auditor. The Council must approve the Annual Return by 30 June. Unless the Annual Return needs to be amended, the auditor will certify the return and send it back to the Council for publication with no further Council approval required.

The accounts approval and audit arrangements follow the process as set out below.



Your appointed external auditor will advise you what additional information you need to send in order for them to undertake the audit.

Please send the original Annual Return (ie, not a photocopy), together with any additional information requested, to your appointed external auditor by the date specified by the auditor. Unless requested, please **do not** send any original financial records to the external auditor.

Audited and certified returns are sent back to the Council for publication or display of Sections 1, 2 and 3.

**Section 1 – Accounting statements for: LLANELLI RURAL COUNCIL**

	Year ending		Notes and guidance for compilers				
	31 March 2014 (£)	31 March 2015 (£)					
			Please round all figures to nearest £. Do not leave any boxes blank and report £0 or nil balances. All figures must agree to the Council's underlying financial records for the relevant year.				
1. Balances brought forward	667,676	940,513	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. (+) Annual precept	959,930	979,710	Total amount of precept income received in the year.				
3. (+) Total other receipts	1,294,801	1,281,891	Total income or receipts recorded in the cashbook minus the precept. Includes support, discretionary and revenue grants.				
4. (-) Staff costs	- 1,023,172	- 1,127,223	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.				
5. (-) Loan interest/capital repayments	- 88,678	- 89,841	Total expenditure or payments of capital and interest made during the year on the Council's borrowing (if any).				
6. (-) Total other payments	- 870,044	- 1,030,309	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	940,513	954,741	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).				
8. (+) Debtors and stock balances	159,177	220,091	<b>Income and expenditure accounts only:</b> Enter the value of debts owed to and stock balances held at the year-end.				
9. (+) Total cash and investments	899,354	912,287	<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 <i>Rounding</i>	- 118,019 1	- 177,638 1	<b>Income and expenditure accounts only:</b> Enter the value of monies owed by the Council (except borrowing) at the year-end.				
11. (=) Balances carried forward	940,513	954,741	<b>Total balances should equal Line 7 above:</b> Enter the total of (8+9-10).				
12. Total fixed assets and long-term assets	4,728,862	4,895,395 <sup>126</sup>	The recorded current book value at 31 March of all fixed assets owned by the Council and any other long-term assets – eg, loans to third parties, other investments to be held for the long term ie, more than 12 months. <i>incorrect digit entered &amp; corrected</i>				
13. Total borrowing	- 923,201	- 883,391	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).				
14. Trust funds disclosure note	Yes 0	No 0	N/A	Yes 0	No 0	N/A	The Council 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).



## Section 2 – 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 Council's accounting statements for the year ended 31 March 2015, that:

	Agreed?		'YES' means that the Council:	PG Chap.
	Yes	No*		
1. We have approved the accounting statements which have been prepared in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014 and proper practices.	Y		Prepared its accounting statements in the way prescribed by law.	6, 12
2. We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.	Y		Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.	6, 7
3. We have taken all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice that could have a significant financial effect on the ability of the Council to conduct its business or on its finances.	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 has done so.	6
4. We have provided proper opportunity for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014.	Y		Has given all persons interested the opportunity to inspect and ask questions about the Council's accounts.	6, 23
5. We have carried out an assessment of the risks facing the Council and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	Y		Considered the financial and other risks it faces in the operation of the Council and has dealt with them properly.	6, 9
6. We have maintained an adequate and effective system of internal audit of the Council's accounting records and control systems throughout the year and have received a report from the internal auditor.	Y		Arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether these meet the needs of the Council.	6, 8
7. We have taken appropriate action on all matters raised in previous reports from internal and external audit.	Y		Has responded to matters brought to its attention by internal and external audit.	6, 8, 23
8. We have considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the Council and, where appropriate, have included them on the accounting statements.	Y		Disclosed everything it should have about its business during the year including events taking place after the year-end if relevant.	6
9. Trust funds – in our capacity as trustee we have: <ul style="list-style-type: none"> <li>Discharged our responsibility in relation to the accountability for the fund(s) including financial reporting and, if required, independent examination or audit.</li> </ul>	Yes	No	N/A	3, 6
			X	Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.

\* Please provide explanations to the external auditor on a separate sheet for each 'no' response given; and describe what action is being taken to address the weaknesses identified.

## Section 3 – Certification and approval

### Council approval and certification following the audit

The Council is responsible for the preparation of the accounting statements in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014 and for the preparation of an Annual Return which:

- summarises the Council's accounting records for the year ended 31 March 2015; and
- confirms and provides assurance on those matters that are important to the external auditor's responsibilities.

<b>Certification by the RFO</b> <b>Certificate under Regulation 8 Accounts and Audit (Wales) Regulations 2014 (Regulation 15(1))</b> I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Council, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2015.	<b>Approval by the Council</b> <b>Approval of accounting statements under Regulation 15(2) Accounts and Audit (Wales) Regulations 2014 and the Annual Governance Statement</b> I confirm that these accounting statements and Annual Governance Statement were approved by the Council under council minute reference: INSERT MINUTE REFERENCE
<b>RFO signature:</b> SIGN W. Evans	<b>Chair signature:</b> SIGNATURE REQUIRED
<b>Name:</b> NAME WENDY EVANS	<b>Name:</b> NAME REQUIRED
<b>Date:</b> 23/06/2015	<b>Date:</b> DDMMYYYY

### External Audit Certificate

The external auditor conducts the audit in accordance with guidance issued by the Auditor General for Wales. On the basis of their review of the Annual Return and supporting information, they report whether any matters that come to their attention give cause for concern that relevant legislation and regulatory requirements have not been met. We certify that we have completed the audit of the Annual Return for the year ended 31 March 2015 of:

	<b>Council</b>
--	----------------

### External auditor's report

[Except for the matters reported below]\* On the basis of our review, in our opinion, the information contained in the Annual Return is in accordance with proper practices and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

[[These matters along with]\* Other matters not affecting our opinion which we draw to the attention of the Council/meeting are included in our report to the Council dated \_\_\_\_\_.]

(\* Delete as appropriate)

**External auditor's signature:**

**External auditor's name:**

**Date:**

**Section 4 – Annual internal audit report to:**
**LLANELLI RURAL 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 2015.

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?			
	Yes	No*	N/A	Not covered**
1. Appropriate books of account have been properly kept throughout the year.	✓			
2. The Council's financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	✓			
3. The Council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓			
4. The annual precept 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 council approvals, and PAYE and NI requirements were properly applied.	✓			
8. Asset and investment registers were complete and accurate, and properly maintained.	✓			
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?			
	Yes	No*	N/A	Not covered**
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.

Name of person who carried out the internal audit:	N. ARCHER for AUDITING SOLUTIONS LTD
Signature of person who carried out the internal audit:	N. S. Archer
Date:	17/6/2015



## Section 5 – Guidance notes on completing the 2015 Annual Return

1. Please note the changes to the accounts approval and audit process for this year. These are described on the front cover of this Annual Return.
2. For guidance please read the Practitioners' Guide (*Governance and accountability for local councils: A Practitioners' Guide 2011 (Wales)*) – available from One Voice Wales and SLCC. It contains everything you need for the financial year-end and the statutory audit.
3. **The Wales Audit Office Good Practice Exchange ([www.wao.gov.uk/good-practice/finance/community-council-money](http://www.wao.gov.uk/good-practice/finance/community-council-money)) provides further information on the accounts and audit process along with guidance on governance matters.**
4. Please make sure that all sections are completed (ie, no empty pink boxes) by the appropriate person and the certificates in Section 3 are properly signed and dated. Avoid making any amendments to the completed return. If this is unavoidable, cross out the incorrect entries, make sure the amendments are properly initialled and an explanation for them is provided to the auditor. **Please do not use correction fluid.** Annual returns that are incomplete or contain unapproved and/or unexplained amendments or correction fluid will be returned unaudited.
5. Use the checklist provided below. Use a second pair of eyes, perhaps your internal auditor or the Chair, to review your Annual Return for completeness before sending a copy to the auditor.
6. Make sure that the copy of the bank reconciliation you send to your auditor with the copy Annual Return covers **all** your bank accounts and cash balances. If there are no reconciling items, please state this and provide evidence of the bank balances. If your council holds any investments, please note their value on the bank reconciliation. The auditor should also be able to agree your bank reconciliation to Line 9 in Section 1. More help on bank reconciliation is available in the Practitioners' Guide\*.
7. Please **explain fully** any significant variances in the accounting statements. The auditor wants to know that **you** understand the reasons for the change. Please include a relevant and quantified analysis as shown in the Practitioners' Guide examples and not just a copy of your detailed accounts.
8. Please do not send the auditor any information that you are not specifically asked for. Doing so is not helpful. Please ensure that you enclose all the information that the auditor has asked for. If the auditor has to review unsolicited information, repeat a request for information, receives an incomplete bank reconciliation or explanation of variances this may incur additional costs for which the auditor is entitled to charge additional fees.
9. Please make sure that Section 1 adds up! Also please ensure that the balance carried forward from the previous year (Line 7 of 2014) equals the balance brought forward in the current year (Line 1 of 2015).
10. **Do not complete the External Audit Certificate in Section 3.** The external auditor completes this after the external audit work has been completed.
11. **Please deal with all correspondence with the external auditor promptly.** This will help you to meet your statutory obligations and will minimise the cost of the audit to the Council.

Completion checklist – 'No' answers mean that you may not have met requirements		Done?	
Initial submission to the external auditor		Yes	No
<b>Accounts</b>	Do the papers to be sent to the external auditor include an explanation of significant variations from last year to this year?		
	Does the bank reconciliation as at 31 March 2015 agree to Line 9?	✓	
<b>Approval</b>	Has the RFO certified Section 3 (Regulation 15 (1)) no later than 30 June 2015?	✓	
	Has the Council approved the accounting statements before 30 June 2015 and has Section 3 been signed and dated by the person presiding at the meeting at which approval was given?		
<b>All sections</b>	Have all pink boxes in Sections 1 and 2 been completed and explanations provided where needed?		
	Has all the information requested by the external auditor been sent with this Annual Return? Please refer to your notice of audit and any additional schedules provided by your external auditor.		
If accounts are amended after receipt of external auditor's report on matters arising		Yes	No
<b>Accounts</b>	Have the amended accounting statements been approved and Section 3 re-signed and re-dated as evidence of the Council's approval of the amendments before re-submission to the auditor?		

# LLANELLI RURAL COUNCIL

## ANNUAL REPORT FOR THE YEAR ENDING 31 MARCH, 2015.

### 1. COUNCIL MEMBERS

- 1.1 The Councillors serving on Llanelli Rural Council during the financial year ending 31 March, 2015, are as follows:-

<u>Bynea Ward</u>	<u>Dafen Ward</u>	<u>Felinfoel Ward</u>	<u>Glyn Ward</u>
D. M. Cundy	S. L. Davies	H. J. Evans	T. J. Jones
S. M. Donoghue	T. Devichand	R. E. Evans	C. A. Rees
G. H. Wooldridge	S. N. Lewis		
	A. J. Rogers		
<u>Hengoed Ward</u>	<u>Pemberton Ward</u>	<u>Swiss Valley Ward</u>	
S. M. Caiach	F. Akhtar	A. G. Morgan	
M. V. Davies	L. A. Beer	W. V. Thomas	
M. L. Evans	T. Bowen		
J. S. Phillips	L. J. Butler		

### 2. PRINCIPAL ACTIVITIES OF THE COUNCIL

- 2.1 The Strategic Plan provides an overall framework to focus the Council's activities and spending priorities. These are set out in more detail in the annual Service Plans which incorporate objectives, key tasks, performance measures and related targets. The service plans form an integral part of the annual budget process.
- 2.2 The principal activities undertaken by the Council in 2014/15 were:-
- Continuation of maintenance to community halls, changing rooms, recreation grounds, play areas, footpaths and public buildings
  - Delivery of the Welsh Government's Work Based Learning programmes
  - Delivery of private Driver CPC and fork lift courses
  - Working in partnership with Llanelli Town Council to fund the Llanelli Joint Burial Authority. Both authorities also fund the Christmas Carnival through a tripartite agreement with Carmarthenshire County Council. There was also partnership funding for a rugby sports development officer.
  - Negotiating the transfer of assets to the Council.

### 3. FINANCIAL INFORMATION

- 3.1 The Council's accounts for the year ended 31 March, 2015, are set out in the following financial statements:-
- Governance Framework – looks at the controls in place to ensure the Council meets, monitors and complies with its obligations.

- Statement of Responsibilities – details the responsibilities of the Council and the Responsible Financial Officer in relation to the accounts.
  - Statement of Accounting Policies – details the accounting policies that the Council has adopted in the preparation of the accounts.
  - Income and Expenditure Account and Notes – summarises the revenue income and expenditure of the Council.
  - Balance Sheet and Notes – sets out the financial position of the Council as at 31 March, 2015, showing details of the Council's assets and liabilities.
- 3.2 Financial information is attached. Table 1 refers to the Budget and Actual Comparison whilst table 2 details the Service Income and Expenditure.
- 3.3 A comprehensive budgeting process is in place which allows committees to agree draft budgets prior to presentation to a Special Council meeting to agree on the precept for the forthcoming financial year.
- 3.4 The Investment Strategy is reviewed annually at the Special Council meeting referred to in 3.3 above. All surplus monies, revenue and capital, are invested to gain maximum interest.
- 3.5 The budget process for 2015/16 was completed at the Special Council meeting held on 23 February, 2015. Confirmation of participation in the Welsh Government's contract for delivering its Work Based Learning programmes from 1 April to 31 March, 2019, has been received.

The balance of the General Reserve account as at 31 March, 2015, stands at £439,555; this sum is adequate as a working balance.

- 3.7 The Training Department's surplus stands at £27,486 as at 31 March, 2015.

#### **4. CAPITAL EXPENDITURE**

- 4.1 The resurfacing of the roadway into Felinfoel Recreation Ground was undertaken.
- 4.2 The Consultant Architect was engaged to prepare plans and specification for the access road and car park at Pwll Pavilion.
- 4.2 Capital schemes are funded through the precept, grants, loan sanction or a combination of the sources. Unspent capital monies are earmarked and carried forward to subsequent financial years.

#### **5. BORROWING**

- 5.1 The Council has two loans with the Public Works Loan Board.
- 5.2 The following is the loan schedule as at 31 March, 2015:-

	<i>Loan Advance</i>	<i>Amount</i>	<i>Repayment Method</i>	<i>Balance</i>
Loan 1 : interest rate of 5.00%	26.3.07	£610,000	Annuity	£447,714
Loan 2 : interest rate of 4.31%	17.8.11	£495,000	Annuity	£448,784

5.3 The loans are for periods of 20 and 23½ years respectively.

Signed: .....  
(Chairman of Council)

..... *W. Evans* .....  
Deputy Clerk (Administration)

Date: .....

**Llanelli Rural Council**

**31 March 2015**

**Annual Report Tables**

**Table. 1 – Budget & Actual Comparison**

	<b>Budget £</b>	<b>Actual £</b>
Net Expenditure		
Recreation & Sport	675,645	526,156
Cemetery, Cremation & Mortuary	75,069	74,354
Planning & Development Services (including Markets)	13,000	15,782
Highways Roads (Routine)	106,839	84,002
Street Lighting	31,213	30,982
Net Direct Services Costs	901,766	731,276
Corporate Management	-	11
Democratic & Civic	77,691	63,562
Net Democratic, Management and Civic Costs	77,691	63,573
Interest & Investment Income	(3,800)	(4,247)
Loan Charges	82,310	82,310
Capital Expenditure	401,200	54,472
Transfers to/(from) other reserves	(258,800)	242,829
Reversal of Statutory Adjustments	(120,657)	(120,657)
(Deficit from) General Reserve	(100,000)	(69,846)
<b>Precept on County Council</b>	<b>979,710</b>	<b>979,710</b>



**Llanelli Rural Council**

**31 March 2015**

**Annual Report Tables**

**Table. 2 – Service Income & Expenditure**

	Notes	2015 £	2015 £	2015 £	2014 £
		Gross Expenditure	Income	Net Expenditure	Net Expenditure
<b>CULTURAL &amp; RELATED SERVICES</b>					
Recreation & Sport		539,266	(13,110)	526,156	551,879
<b>ENVIRONMENTAL SERVICES</b>					
Cemetery, Cremation & Mortuary		89,004	(14,650)	74,354	74,775
<b>PLANNING &amp; DEVELOPMENT SERVICES</b>					
Community Development		15,782	-	15,782	8,438
<b>HIGHWAYS, ROADS &amp; TRANSPORT SERVICES</b>					
Highways Roads (Routine)		88,202	(4,200)	84,002	91,212
Street Lighting		30,982	-	30,982	30,283
<b>CENTRAL SERVICES</b>					
Corporate Management		22,991	(22,980)	11	(33,317)
Democratic & Civic		44,350	-	44,350	42,690
Civic Expenses		19,761	(549)	19,212	18,658
<b>Net Cost of Services</b>		<b>850,338</b>	<b>(55,489)</b>	<b>794,849</b>	<b>784,618</b>



**To the Chairman and Members of Council:**

Date of meeting: 29 June, 2015.

Dear Councillor,

**CORPORATE RISK MANAGEMENT**

**1. PURPOSE OF REPORT**

- 1.1 To re-present the risk management policy and corporate risk assessment.
- 1.2 The policy includes arrangements for formulating and maintaining an organisational risk register for its operations and in line with the Council's strategic objectives.

**2. RISK MANAGEMENT**

- 2.1 The Council's Risk Management Policy is attached which sets out the Council's policy in managing risk (appendix 1).
- 2.2 The Action Plan agreed for 2014/15 has been updated with the status at 31 March, 2015 (appendix 2)
- 2.3 The Corporate Risk Assessment for 2015/16 is also attached as Appendix 3 which has been compiled in line with the Council's strategic objectives. The assessment identifies activities carried out to date and going forward.
- 2.3 The above documents will enable the Council to assess the risks that it faces and to satisfy itself that adequate steps to minimise the risks are being taken.

I look forward to Members deliberations at the meeting.

Yours sincerely,

**DEPUTY CLERK (ADMINISTRATION)**

18 June, 2015.



# LLANELLI RURAL COUNCIL

## RISK MANAGEMENT POLICY

### 1. INTRODUCTION

The Council is responsible for overseeing risk management and internal control whilst senior staff is responsible for implementing the policy and encouraging good risk management practice within their area of responsibility.

The definition of risk for the purpose of this policy is "A risk is anything that can impede or enhance the Council's ability to meet its current or future objectives".

In developing this policy, the Council has agreed that:

- The main risks which present opportunities or hazards to meeting the Council's objectives will be identified and assessed
- The risks will be scored
- A control system to cover the risks will be put in place.

### 2. ROLES AND RESPONSIBILITIES

The Council will, through the Clerk to the Council:

- Monitor the management of significant risks to ensure that appropriate controls are in place
- Approve major decisions taking into account the Council's risk profile or exposure
- Satisfy itself that less significant risks are being actively managed and that appropriate controls are in place and working effectively to ensure the implementation of policies approved by the Council
- Review annually the approach to risk management and approve changes where necessary to key elements of its processes and procedures
- Ensure the implementation of the risk management policy
- Identify and evaluate the significant risks faced by the Council
- Provide adequate information for the Council and its committees as appropriate on the status of risks and controls
- Report annually to the Finance and General Purposes Committee on the effectiveness of the system of internal controls.

### 3. RISK MANAGEMENT AS PART OF THE INTERNAL CONTROL SYSTEM

Internal controls encompass a review of the risks inherent in each activity. The following controls are in place:

- Significant risks are identified and evaluated
- Key risks are monitored by the Finance and General Purposes Committee

- The budgetary process is used to set objectives within the service plans and allocate resources. Progress towards meeting objectives is monitored by the Policy and Resources Committee
- A framework of significant strategic risks and how they are to be managed is agreed and monitored on an annual basis
- Senior officers are required to identify, monitor and review on a regular basis significant risks in their own areas
- The reports of the Council's internal and external auditors are presented to the Finance and General Purposes Committee on the adequacy and effectiveness of the system of internal controls
- As part of the annual audit, the external auditors advise the Council on the operation of the internal financial controls.

#### 4. ANNUAL REVIEW

The Finance and General Purposes Committee will review the effectiveness of the internal control system and, in doing so, will:

- Review the previous year and examine the Council's record on risk management
- Consider the internal and external risk profiles of the coming year
- Consider whether the current internal control arrangements are likely to be effective.

As part of the review, the Policy and Resources Committee and/or Finance and General Purposes Committee will consider:

- The Council's objectives and its financial and non-financial targets
- The management approach to risk
- The appropriateness of the level of delegation of authority
- Scoring of risks
- Timely identification and assessment of risks

# CORPORATE RISK ASSESSMENT

## ACTION PLAN – 2014/15

	Item	No	Action identified	Target date	Responsible officer	Completion date
1.	Corporate	1.8	Review responsibility for financial transactions.	September 2014	DC(A)	October 2014
2.	Financial	2.37/ 2.38  2.39/ 2.40 2.6	Remind Members to update Register of Members' Interests form and of need to complete Hospitality Register. Remind staff to update Staff Interests form and of need to complete Hospitality Register. Review responsibility for collection of income.	September 2014  September 2014	DC(A)  DC(A)	September 2014  September 2014
5.	Data Protection	5.1 5.3	Arrange staff training on Data Protection Policy. Document retrieval system to be installed on photocopier.	September 2014 November 2014	DC(A) DC(A)	October 2014 Outstanding
7.	Provision of office accommodation/working environment.	7.4	Staff to undertake refresher course on use of fire extinguishers.	November 2014 September 2014	DC(A) TSO	Outstanding February 2015

DC(A) – Deputy Clerk (Administration)

TM – Training Manager

TSO – Technical Services Officer

19 June, 2015





# LLANELLI RURAL COUNCIL

## CORPORATE RISK ASSESSMENT – 2015/16

Item	Risk identified	Impact on Council	Management/control of risk	Likelihood of occurrence	Action required
<b>1. CORPORATE</b>					
Administration/legal	1.1 Failure to implement strategic and operational objectives	H	Strategic Plan reviewed after election process, e.g. every four years, by the Policy and Resources Committee. Service Plans compiled annually in accordance with the budget set for the financial year and adopted by the Policy and Resources Committee. Target dates set against each objective and reviewed after a six month period by Committee. Regular departmental and team briefings to review objectives and achievement of targets.	L	Existing procedure adequate.
	1.2 Failure to identify and eliminate operational and financial risks	H	Risk management policy in place Risk assessment produced identifying corporate and operational risks which is reviewed annually by the Finance and General Purposes Committee signed by Chairman of Committee and Deputy Clerk (Administration) upon adoption.	L	Existing procedure adequate.
	1.3 Inadequate attention given to health and safety matters	H	Health and Safety Consultants engaged to advise Council. Health and Safety Policy in place with designated staffing having defined responsibilities. Health and Safety Committee meetings in place to review arrangements and procedures. Employee Safety Handbook issued to all staff. Risk, manual handling and COSHH assessments being compiled.	L	Existing procedure adequate.

Scoring note: H = high: M = medium: L = low

19 June, 2015

Item	Risk identified	Impact on Council	Management/control of risk	Likelihood of occurrence	Action required
1.4	Failure to comply with Employment Law	H	Staff undertake training courses as and when necessary. Adequate budget in place to fulfil responsibilities. Human Resources Consultants engaged to advise Council. Staff are issued with contracts of employment and Employee Handbook.	L	Existing procedure adequate
1.5	Inadequate management system.	M	Proper management structure in place. Organisational chart depicts staffing structure. Quality Management System complies with the ISO:9001 Standard which is reviewed on a three year basis.	L	Existing procedure adequate.
1.6	Legal processes	M	Solicitors engaged to advise and act on behalf of the Council in matters such as tenancy agreements, licences etc.	L	Existing procedure adequate.
1.7	Failure to advise elected Members on local government law and procedures	M	Induction process available to Members following election. Members sign and comply with the Code of Conduct. Qualified staff advise on law and procedures including the scope of local council powers.	L	Existing procedure adequate.
1.8	Fraud and corruption	H	Fraud and Corruption Policy adopted. Responsibility for financial transactions designated to defined staff.	L	Review responsibility for financial transactions.
Communication	Electorate not being consulted on local developments.	M	Public meetings convened to inform of capital proposals. Local committees/residents invited to participate in formation of capital schemes.	L	Present report to the Policy and Resources Committee on use of social media sites.

Scoring note: H = high: M = medium: L = low

19 June, 2015

Item	Risk identified	Impact on Council	Management/control of risk	Likelihood of occurrence	Action required
			<p>Council Tax Notice circulated with Council Tax demand annually to inform of Council's expenditure for the forthcoming year.</p> <p>Website updated on a regular basis.</p> <p>Public notices included in local press.</p> <p>Meeting agendas posted on notice board and website.</p> <p>Complaints procedure in place.</p>		
Contracting arrangements	1.10 Failure to engage suitable/qualified contractors	H	<p>Appropriately qualified electrical and plumbing contractors engaged.</p> <p>All contractors are included on the Approved Suppliers List as referred to in the ISO: 9001 Quality Management System.</p> <p>Public Liability Certificates of contractors reviewed periodically.</p> <p>Contracts in place with sub-contractors to deliver specialist training courses for learners.</p> <p>Discussions take place if contractors under-perform to resolve any issues.</p> <p>JCT documentation completed and signed for construction works.</p>	L	Existing procedure adequate.
Value for money	1.11 Failure to achieve value for money	M	<p>Officers follow the procedures set out in the financial regulations when obtaining quotations/tenders.</p> <p>Sell to Wales procurement process utilised as appropriate.</p>	L	Existing procedure adequate.

Item		Risk identified	Impact on Council	Management/control of risk	Likelihood of occurrence	Action required
Capital schemes	1.12	Failure to produce a Capital Programme	H	Rolling programme of capital schemes agreed by Council following elections, e.g. on a four-yearly basis. Funding for schemes identified. Grants or borrowing approval pursued as agreed by Council.	L	Existing procedure adequate.

Item	Risk identified	Impact on Council	Management/control of risk	Likelihood of occurrence	Action required
<b>2. FINANCIAL</b>					
Administration/legal	2.1 Failure to set a precept within sound budgeting arrangements	H	Present draft budgets to Committee following an agreed timetable. Review all charges. Precept set as a result of a full report detailing requirements for forthcoming year for all heads of income and expenditure. Review adequacy of all balances and reserves. Ensure that an effective budget monitoring is in place throughout the year. Precept demand signed by Chairman and RFO and served on Billing Authority (Carmarthenshire County Council)	L	Existing procedure adequate
	2.2 Failure to keep proper financial records	H	Responsible Financial Officer defined. Standing Orders and Financial Regulations are in place and are subject to periodic review. Effective internal audit in place. Monthly reports to Finance and General Purposes Committee.	L	Existing procedure adequate
	2.3 Poor financial management	H	Responsibility for the management of the Council's financial affairs in place with the appointment of Responsible Financial Officer (RFO) who has defined duties. Standing Orders and Financial Regulations maintained and reviewed. Effective budgetary control/financial reporting system in place. Investments made in accordance with Investment Strategy. Schedule of Payments presented monthly to Finance and General Purposes Committee. Monthly reconciliation of accounts. Internal audit in place.	L	Existing procedure adequate

Scoring note: H = high: M = medium: L = low

19 June, 2015

Item	Risk identified	Impact on Council	Management/control of risk	Likelihood of occurrence	Action required
2.4	Inadequacy of insurance	H	An annual review is undertaken of all insurance arrangements. Insurance valuation of buildings part of tender process. Cover for employers Liability, Public Liability, Fidelity Guarantee and fleet in place	L	Existing procedure adequate
2.5	Insurance premium paid not competitive	L	Five year long-term insurance agreement in place.	L	Tender exercise for long term insurance cover from 1 April, 2016.
2.6	Failure to collect income	M	Responsibility for collection of income is defined. Debtor invoices issued for cash receipts. Irrecoverable sums are written off. Internal audit testing carried out.	L	Existing procedure adequate
2.7	Loss of revenue through unavailability of training venues	M	Regular maintenance programme in place. Gas and electrical supplies/appliances certified as appropriate. Signed leases/licences in place with landlords. Buildings secured when not in use. Sub-contractors available to deliver training routes in an emergency situation. Loss of revenue insurance in place.	L	Existing procedure adequate
2.8	No authority to incur expenditure	H	Levels of responsibility documented.	L	Existing procedure adequate
2.9	No official order issued for goods/services	M	Official orders issued for all goods/services as detailed within the ISO 9001 Quality Management System.	L	Existing procedure adequate

		<b>Risk identified</b>	<b>Impact on Council</b>	<b>Management/control of risk</b>	<b>Likelihood of occurrence</b>	<b>Action required</b>
	2.10	No control on expenditure	H	All expenditure is within budgets set which gives authority to spend and in accordance with Financial Regulations and is reviewed monthly	L	Existing procedure adequate
	2.11	Creditor invoice incorrectly calculated or recorded	L	Invoice check arithmetically and against order issued with copy being appended to invoice. Discrepancies reported to creditor.	L	Existing procedure adequate
	2.12	Unauthorised payment	M	Invoices authorised for payment documented. All methods of payment signed by two Members and an authorised officer. Cheque book counterfoils initialised by defined officers.	L	Existing procedure adequate
	2.13	Capacity of payment facility in internet banking	M	Payments imported directly from accounts software directly to bank secure internet banking site.	L	Existing procedure adequate
	2.14	Failure to attain performance and quality targets for learner provision	H	Job outcomes and framework completion rates in accordance with targets set by DfES (Welsh Assembly Government) Quality Development Plan compiled and implemented and reported to the consultative Learning and Development Committee. Staff and sub-contractors in place to deliver and assess training.	L	Existing procedure adequate
	2.15	Failure to submit tenders for external funding.	H	Tender documents submitted to DfES within stipulated timescale.	L	Existing procedure adequate
	2.16	Failure to offer private training	M	Fees for the delivery of training courses competitive in the open market. Trained staff in place.	L	Existing procedure adequate

Scoring note: H = high: M = medium: L = low

19 June, 2015

Item	Risk identified	Impact on Council	Management/control of risk	Likelihood of occurrence	Action required
			Appropriate training facilities available Promotion of courses via employers, website, exhibitions etc.		
2.17	Inability to re-pay loans	H	Report presented by the Clerk/RFO on capital projects requiring loan sanction and the affordability of repayment to enable progression. Council decides upon amount required. Application is made to the Welsh Government for borrowing approval. Revenue budget is provided for repayment of loan.	L	Existing procedure adequate
2.18	Inadequate checks on banking processes	H	Bank accounts monitored regularly. Adequate funds made available for credit balance	L	Existing procedure adequate
2.19	Bank charges uncompetitive	L	Low cost payment plan negotiated.	L	Existing procedure adequate
2.20	Loss of investment interest	L	Review investment policy annually. Surplus funds invested to gain maximum interest. Return of principal and interest verified against bank statements.	L	Existing procedure adequate
2.21	Loss of cash through theft or dishonesty	M	Responsibility for cash at all sources identified. Cash held in safe pending banking. Arrangements in place for issuing invoices, recording and banking of all cash received. Monthly bank reconciliation. Monthly reports to Finance and General Purposes Committee. Adequate fidelity guarantee held.	L	Existing procedure adequate
2.22	Failure to pay correct salaries (including wages and allowances)	M	Pay grades checked to contracts of service and NJC grades/points annually or upon review. Allowances agreed by Policy and Resources Committee when pay increases are confirmed. All calculations verified by RFO.	L	Existing procedure adequate



Item	Risk identified	Impact on Council	Management/control of risk	Likelihood of occurrence	Action required
2.23	Failure to comply with HMRC instructions for statutory deductions	M	Payroll software updated with deduction rates notified by HMRC. Comprehensive records of all calculations maintained in accordance with HMRC regulations. Monthly payments and submissions to HMRC in accordance with Real Time Reporting.	L	Existing procedure adequate
2.24	Failure to comply with Local Government Pension Scheme (LGPS) Regulations	M	Employee contributions based on bands issued by Dyfed Pension Fund reviewed at least annually. Regulatory and discretionary policies updated as required by legislation. Monthly payments and returns to Dyfed Pension Fund. Annual returns in accordance with stipulated timescale.	L	Existing procedure adequate
2.25	Failure to account for VAT	M	All items entered onto financial software which is updated with changes in rates as required. Claims reconciled with nominal ledger and submitted to HMRC within prescribed timescale	L	Existing procedure adequate
2.26	Inadequate budget for election costs	M	Annual budget amasses over Council term to off-set cost	L	Existing procedure adequate
2.27	Failure to maintain assets	H	Regular inspection and maintenance of buildings and grounds, maintenance to vehicles and machinery documented.	L	Existing procedure adequate
2.28	Documentation	M	Asset register reviewed and updated annually.	L	Existing procedure adequate
2.29	Inadequate General Reserves	M	Considered at budget setting Working balance equivalent to three months' expenditure maintained.	L	Existing procedure adequate
2.30	Inadequate Earmarked Reserves	H	Considered at budget setting and year-end. Maintain records	L	Existing procedure adequate

Item	Risk identified	Impact on Council	Management/control of risk	Likelihood of occurrence	Action required
2.31	Absence/loss of personnel	H	Documentation of financial procedures on-going. Staff able to multi-task. Training provided	L	Existing procedure adequate
2.32	Fraud	H	Secondment of staff. Different levels of responsibility for financial transactions documented. Fidelity Guarantee in place. Fraud and Corruption policy in place.	L	Existing procedure adequate
2.33	Loss of financial data	H	Data backed up on server and external hard drive which is taken off site nightly	L	Existing procedure adequate
2.34	No power to incur expenditure	H	Clerk and RFO aware of various legislation and advise Council	L	Existing procedure adequate
2.35	Accounts not prepared within legislative timetable	H	Statement of Accounts presented to Council by 30 June each year. Notice of Audit publicised, Annual Return sent to external auditors and notice of completion of audit in accordance with current legislation	L	Existing procedure adequate
2.36	Conflict of Interest – Members	M	Councillors have a duty to declare any interest at the start of the meeting and before item is discussed.	L	Existing procedure adequate
2.37	Register of Members' Interests	M	Register of Members' Interests form to be reviewed at least on an annual basis.	L	Remind Members to take responsibility to update their register
2.38	Hospitality Register – Members	M	Hospitality Register to be completed when a gift of £25 or over in value is offered and/or is accepted.	L	Remind Members to take responsibility to complete register
2.39	Register of staff interests	M	Register of Staff Interests Form to be reviewed at least on an annual basis.	L	Remind staff to take responsibility to update the register
2.40	Hospitality Register – Staff	M	Hospitality Register to be completed when a gift is offered and/or accepted	L	Remind staff to take responsibility to complete register

Scoring note: H = high: M = medium: L = low

19 June, 2015

Item	Risk identified	Impact on Council	Management/control of risk	Likelihood of occurrence	Action required
<b>3. COUNCIL AND COMMITTEE MEETINGS</b>					
Administration/legal	3.1 Failure to meet statutory duty	M	All Councillors are notified of meetings by way of summons and agenda. All notices are posted on the Council's website and notice board three clear days prior to any meeting. Minutes are produced of all meetings. Meetings must be quorate. Attendance records maintained. Minutes signed by Chairman of Council and retained as the master copy.	L	Existing procedure adequate
	3.2 Failure to respond to the electors' wish to exercise its rights/Freedom of Information Act	L	Members and staff aware of electors' rights. Model Publication Scheme in place which was publicised in local press on adoption and is included on the website.	L	Existing procedure adequate
	3.3 Failure to comply with new regulations/legislation	H	Correspondence/notices reported to appropriate committee and enacted upon by officers. Membership of appropriate local/national associations maintained. Responsibility to ensure standards and on-going requirements are met allocated. Subscription to appropriate publications. Networking by staff.	L	Existing procedure adequate
	3.4 Equality Act 2010 (formerly Disability and Discrimination Act)	M	All conditions of the Act as they affect service provision are met. Disability Policy in place. Allocation of responsibility for ensuring that standards/on-going requirements are met. Service periodically reviewed.	M	Install new platform lift

Scoring note: H = high: M = medium: L = low

19 June, 2015

Item	Risk identified	Impact on Council	Management/control of risk	Likelihood of occurrence	Action required
	3.5 Failure to report Council business in minutes	M	Council business annotated on Agendas to inform Members of what is expected of them in meetings. Proper, timely and accurate recording of Council business in the minutes. Minutes are numbered individually, paginated and signed. Master copy of minutes maintained.	L	Existing procedure adequate
	3.6 Access	M	Access is available to all. Area set aside for press and public.	M	Install new platform lift
Physical	3.7 Personal injury	M	Appropriate regulations and controls are in place to minimise the risk of injury to officers, Members and the public. Defined standards are maintained. Lone Working Policy in place. Council has appropriate insurance cover.	L	Existing procedure adequate.
	3.8 Security	M	Members and staff aware of door security numbers and measures to be followed.	L	Existing procedure adequate.

Item		Risk identified	Impact on Council	Management/control of risk	Likelihood of occurrence	Action required
<b>4. PROPERTY AND DOCUMENTS</b>						
Financial	4.1	Legal liability as a result of asset ownership	H	Adequate public liability insurance in place.	L	Existing procedure adequate.
Physical	4.2	Loss/damage to Civic Regalia	M	Asset Register maintained. Adequate insurance in place. Users are aware of their responsibility to ensure adequate security/storage when regalia is in their care. Civic Regalia maintained and cleaned.	L	Existing procedure adequate.
	4.3	Loss of assets	M	Responsibility for and effective security in place for all assets. Asset Register maintained. Appropriate insurance cover is held.	L	Existing procedure adequate.
Professional	4.4	Failure to effectively process documents	M	Responsibility for the maintenance of effective control of documentation allocated. Defined procedure for recording of receipt of documents, circulation, response, handling and filing.	L	Existing procedure adequate.

Item	Risk identified	Impact on Council	Management/control of risk	Likelihood of occurrence	Action required
<b>5. DATA PROTECTION</b>					
Administration/legal	5.1 Breach of confidentiality	M	Registered under the Data Protection Act. Data Protection Policy Adopted. Procedure for dealing with confidential data in place. Members and Employee Codes of Conduct in place which address confidentiality breaches.	M	Provide staff training on the Data Protection Policy.
	5.2 Loss of data	H	Data backed up on server and external hard drive which is taken off site nightly.	L	Existing procedure adequate.
	5.3 Loss of documents	M	Documents filed in storage units. Archived documents boxed in storage room.	M	Document retrieval system to be installed on photocopier.

Item		Risk identified	Impact on Council	Management/control of risk	Likelihood of occurrence	Action required
<b>6. EMPLOYMENT OF STAFF</b>						
Administration/legal	6.1	Failure to comply with Employment Law	H	Contracts of employment issued to all staff. Human resource consultancy service engaged. On-going training to fulfil requirements.	L	Existing procedure adequate.
Professional	6.2	Inability to retain staff	H	Regular staff appraisals. On-going documentation of key functions. Compliance with the Investors in People Standard ensures that staff feel valued and the Council retains their services.	L	Existing procedure adequate.
	6.3	Lack of training	M	Staff appraisals highlight any training needs. Staff attend training courses as required to undertake their duties. Training records maintained.	L	Existing procedure adequate
	6.4	Lack of employee motivation/efficiency	M	Each employee has a job description. Regular staff appraisals held. Staff records maintained.	L	Existing procedure adequate.
Recognised certification	6.5	Attacks on personnel	H	Security system in place. Insurance cover held. Staff issued with Lone Working Policy. Staff have telephone access at all times and are issued with personal attack alarms if required.	L	Existing procedure adequate.
	6.6	Failure to comply with Investors in People Standard	M	All staff treated equally and encouraged to contribute suggestions to improve the service provided by the Council. Whole staff meeting held quarterly.	L	Existing procedure adequate.

Item	Risk identified	Impact on Council	Management/control of risk	Likelihood of occurrence	Action required
<b>7. PROVISION OF OFFICE ACCOMMODATION/WORKING ENVIRONS</b>					
Financial	7.1 Inadequate budget provision	M	Detailed requirements and reports provided in annual budget setting process.	L	Existing procedure adequate.
Physical	7.2 Poor working conditions	H	Housekeeping checklists completed quarterly. Repairs and maintenance undertaken in accordance with tenancy agreements. Adverse conditions reported to Finance and General Purposes Committee and/or landlord as appropriate.	M	Re-cladding and re-roofing of White Lion Depot.
	7.3 Poor/faulty equipment	M	Furniture removed and replaced as necessary. Furniture checks performed quarterly.	L	Existing procedure adequate.
	7.4 Fire	H	Testing and maintenance of fire alarm system in accordance with statutory legislation. Appropriate extinguishers in place and regular testing of equipment. Signage in place. Security/control of combustible materials in place. Emergency evacuation procedure in place. Fire risk assessment in place. Staff appropriately trained.	L	Existing procedure adequate.
	7.5 Personal injury	M	Appropriate regulations and controls are in place to minimise the risk of injury. Defined standards are maintained. Near Miss procedure, Accident Reporting and Investigation procedure in place. Staff issued with Lone Working Policy. Council has appropriate insurance cover.	L	Existing procedure adequate

Scoring note: H = high: M = medium: L = low

19 June, 2015



Item	Risk identified	Impact on Council	Management/control of risk	Likelihood of occurrence	Action required
Technical	7.6 Defective electrical equipment/machinery and heating system	H	Repairs/maintenance/certification carried out by qualified contractors. Regular inspections carried out to ensure that statutory obligations are met. Quarterly check of portable appliances undertaken by staff. Appropriate records maintained.	L	Existing procedure adequate.

Item		Risk identified	Impact on Council	Management/control of risk	Likelihood of occurrence	Action required
<b>8. LAND AND BUILDINGS</b>						
Administration/legal	8.1	Maintenance and security of Deeds of Ownership etc.	M	Responsibility for security determined. Schedule listing all deeds in place and copied for administrative purposes. All deeds and relevant documentation held in fire proof cabinet or otherwise deposited with appropriate third party for safekeeping.	L	Existing procedure adequate.

Item	Risk identified	Impact on Council	Management/control of risk	Likelihood of occurrence	Action required
<b>9. COMMUNITY HALLS AND CHANGING ROOMS</b>					
Administration/legal	9.1 Misuse of changing facilities	L	Terms and Conditions of Use of Changing Rooms in place.	L	Existing procedure adequate
	9.2 Inadequate representation on management committees	L	Local Members appointed onto management committee in accordance with Heads of Agreement.	L	Existing procedure adequate.
	9.3 Failure to retain asset register	L	All premises included on asset register.	L	Existing procedure adequate.
	9.4 Failure to secure a lease/licence	M	Signed leases for land in place with landowners.	L	Existing procedure adequate.
	9.5 Inadequate budget	M	Adequate provision made in budgets for maintenance and capital works.	L	Existing procedure adequate.
Financial					
Physical	9.6 Fire	H	Management committees instructed to limit storage of combustible materials. Fire risk assessments reviewed annually. Housekeeping checks performed quarterly. Appropriate fire extinguishers in place and regular testing of equipment. Signage in place.	L	Existing procedure adequate.
	9.7 Failure to maintain assets	M	Regular maintenance and recording system in place. Buildings inspected on a regular basis by a defined officer. Staff trained to undertake repairs.	L	Existing procedure adequate.
	9.8 Inadequate security	M	Management committees responsible for the security of the buildings and the access arrangements to the buildings. Security company engaged to provide a keyholding service for out-of-hours attendance.	L	Existing procedure adequate.

Scoring note: H = high: M = medium: L = low

19 June, 2015

Item	Risk identified	Impact on Council	Management/control of risk	Likelihood of occurrence	Action required
	9.10 Poor/faulty equipment	M	Furniture removed and replaced as necessary. Furniture checks performed quarterly.	L	Existing procedure adequate.
	9.11 Loss/damage through vandalism	M	Efficient and effective security of buildings. Liaison maintained with local enforcement agencies. Appropriate action taken against offenders. Security company provides out-of-hours emergency repairs. Contact details of Deputy Clerk (Administration) and security company held by management committees for emergency situations.	L	Existing procedure adequate.
Technical	9.12 Personal injury	M	Regular maintenance in place to minimise the risk of injury to all users. Regular health and safety site inspections carried out to ensure that defined standards are maintained. Appropriate signage in place where necessary. Appropriate insurance cover in place.	L	Existing procedure adequate
	9.13 Defective electrical equipment/machinery and heating system	H	Repairs/maintenance/certification carried out by qualified contractors. Regular inspections carried out to ensure that statutory obligations are met. Portable appliance testing in accordance with statutory regulations. Appropriate records maintained.	L	Existing procedure adequate.
Environmental	9.14 Complaints arising from noise pollution	L	Council obtains Public Entertainment Licence on behalf of the hall management committees. Documentation forwarded to hall management committees to enable control of public entertainment. Entertainment Licence displayed at premises.	L	Existing procedure adequate.

Scoring note: H = high: M = medium: L = low

19 June, 2015

Item		Risk identified	Impact on Council	Management/control of risk	Likelihood of occurrence	Action required
	9.15	Vandalism	L	Liaison with local enforcement agencies maintained. Appropriate action taken against offenders	L	Existing procedure adequate.
Transfer of Assets	9.16	Failure to secure a lease/licence	M	Legal services engaged to advise on and expedite lease/licence.	L	Existing procedure adequate.
	9.17	Poor condition of asset	H	Council considers financial consequence of adopting the asset.	L	Existing procedure adequate.

Item	Risk identified	Impact on Council	Management/control of risk	Likelihood of occurrence	Action required
<b>10. RECREATION GROUNDS AND OPEN SPACES</b>					
Administration/legal	10.1 Failure to secure a lease/licence	M	Signed leases/licences in place with landowners.	L	Existing procedure adequate.
Environmental	10.2 Impact of flytipping and associated health and safety risk	M	Regular site inspections carried out. Litter bins provided and emptied. Hazardous substances/equipment are properly dealt with. Liaison with local enforcement agencies maintained.	L	Existing procedure adequate.
	10.3 Vandalism	L	Liaison with local enforcement agencies maintained. Appropriate action taken against offenders.	L	Existing procedure adequate.
Financial	10.4 Inadequate budget provision	M	Expenditure detailed in budgetary process	L	Existing procedure adequate.
Physical	10.5 Personal injury	M	Regular maintenance in place to minimise the risk of injury to all users. Regular health and safety site inspections carried out to ensure that defined standards are maintained. Appropriate signage is in place where necessary. Appropriate insurance cover in place.	L	Existing procedure adequate.
	10.6 Lack of maintenance	M	Regular maintenance programme in place. Staff trained to undertake duties.	L	Existing procedure adequate.
Transfer of Assets	10.7 Failure to secure a lease/licence	M	Legal services engaged to advise on and expedite lease/licence.	L	Existing procedure adequate.
	10.8 Poor condition of asset	H	Funding to upgrade asset secured prior to its transfer.	L	Existing procedure adequate.

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19 June, 2015

Item	Risk identified	Impact on Council	Management/control of risk	Likelihood of occurrence	Action required
<b>11. PLAY AREAS</b>					
Administration/legal Financial	11.1 Failure to secure a lease	M	Signed leases for and in place with landlords.	L	Existing procedure adequate.
	11.2 Inadequate budget provision	M	Expenditure detailed in budgetary process.	L	Existing procedure adequate.
	11.3 Inadequate insurance cover	M	Council has appropriate insurance cover.	L	Existing procedure adequate.
Environmental	11.4 Vandalism	L	Liaison with enforcement agencies maintained. Appropriate action taken against offenders.	L	Existing procedure adequate.
Physical	11.5 Personal injury	M	Regular maintenance in place to minimise the risk of injury to all users. Responsibility for inspecting play areas defined. Inspections undertaken on a regular basis and documented. Annual inspection by Play Safety Wales. Ownership signs in place.	L	Existing procedure adequate.
	11.6 Lack of maintenance	M	Regular maintenance and recording system in place. Staff trained to undertake duties.	L	Existing procedure adequate.
Transfer of Assets	11.7 Failure to secure a lease/licence	M	Legal services engaged to advise on and expedite lease/licence.	L	Existing procedure adequate.
	11.8 Poor condition of asset	H	Funding secured to upgrade or replace equipment and surfacing prior to its transfer.	L	Existing procedure adequate.

Item	Risk identified	Impact on Council	Management/control of risk	Likelihood of occurrence	Action required
<b>12. PUBLIC RIGHTS OF WAY/FOOTPATHS</b>					
Administration/legal	12.1 Inability to identify public rights of way/footpaths	M	Official routes of public rights of way documented.	L	Existing procedure adequate.
Environmental	12.2 Failure to undertake maintenance works	L	Regular maintenance programme in place. Staff trained to undertake duties.	L	Existing procedure adequate.
Financial	12.3 Inadequate budget provision	M	Expenditure detailed in budgetary process.	L	Existing procedure adequate.
Physical	12.4 Personal injury	M	Regular maintenance and recording system in place. Appropriate signage in place where necessary.	L	Existing procedure adequate.



Item		Risk identified	Impact on Council	Management/control of risk	Likelihood of occurrence	Action required
<b>13. FOOTWAY LIGHTING</b>						
Administration/legal	13.1	Inability to maintain footway lighting	M	Carmarthenshire County Council contracted to inspect, maintain and provide energy supply to the lighting columns.	L	Existing procedure adequate.
Environmental	13.2	Failure to provide lighting	L	Faulty lights reported to contractor.	L	Existing procedure adequate.
Financial	13.3	Inadequate budget provision	M	Requirements provided for in annual budget process.	L	Existing procedure adequate.

Signed

.....  
(Chairman of Committee)

.....  
Deputy Clerk (Administration)

Date

.....

Scoring note: H = high: M = medium: L = low

19 June, 2015



# CORPORATE RISK ASSESSMENT

## ACTION PLAN – 2015/16

	Item	No	Action identified	Target date	Responsible officer	Completion date
1.	Corporate	1.9	Present report to the Policy and Resources Committee on use of Social Media sites.	September 2015	CDO	
2.	Financial	2.5	Undertake tender exercise for long term insurance cover from 1 April, 2015.	February 2016	DC(A)	
3.	Council and Committee meetings	3.4/ 3.6	Install new access lift at Vauxhall Buildings.	September 2015	DC(A)/TSO	
5.	Data Protection	5.1 5.3	Arrange staff training on Data Protection Policy. Document retrieval system to be installed on photocopier.	November 2015	DC(A)	
7.	Provision of Office Accommodation/Working Environment	7.2	Re-cladding and re-roofing of White Lion Depot.	November 2015	DC(A) TSO	

DC(A) – Deputy Clerk (Administration)  
 TM – Training Manager  
 TSO – Technical Services Officer  
 CDO – Community Development Officer

19 June, 2015



**Wendy Evans**

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**Subject:** FW: Internal Audit – Strategic Plan 2015-16 to 2020-21  
**Attachments:** Llanelli RC - 5 year plan 2015-16 to 2020-21.doc

**From:** Stuart J Pollard [<mailto:stuart@councilaudit.co.uk>]  
**Sent:** 13 June 2015 15:41  
**To:** Wendy Evans  
**Subject:** Internal Audit – Strategic Plan 2015-16 to 2020-21

Mrs W Evans  
Llanelli Rural Council  
Vauxhall Buildings  
Vauxhall  
Llanelli  
SA15 3BD

13<sup>th</sup> June 2015

Dear Wendy

**Internal Audit – Strategic Plan 2015-16 to 2020-21**

As discussed on the phone yesterday, I am pleased to attach a proposed strategic plan for the Rural Council and Training Department covering the next five years. I trust that this will meet with your, Mark and the Council's requirements, but should you wish there to be any change in emphasis or I have omitted any key functions, please let me know so that I may make any necessary amendments in due course.

The strategic plan will, as in previous years, be supplemented by a more detailed programme of work, which is updated annually to take account of any legislative changes arising; the attached strategic plan may also be subject to amendment in the event of any key changes arising.

Kind regards

*Stuart*

S J Pollard

Director  
Auditing Solutions Ltd  
Clackerbrook Farm  
46 The Common  
Bromham  
SN15 2JJ

Tel: 01380 850588  
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[stuart@councilaudit.co.uk](mailto:stuart@councilaudit.co.uk)

Company no 04357952



# LLANELLI RURAL COUNCIL

## Internal Audit strategic plan (combining Administration & Training Departments) - detail in hours

	2015-16	2016-17	2017-18	2018-19	2019-20
<b>Management Arrangements</b>					
General MA issues (incl. Insurance and ongoing review of minutes)	7	7	7	7	7
<b>Risk Management</b>	2	1	2	1	2
<b>Budgetary Control</b>	2	1	2	1	2
<b>Assets</b>	1	2	1	2	1
<b>Expenditure</b>					
Creditors (incl. Contracting)	3	7	4.5	5	5
Salaries and wages	4.5	3	4	3	3
Petty cash	0.5	1	0.5	1	1
	8	11	9	9	9
<b>Income</b>					
Cash receipting (incl. Banking)	1	2	1	2	2
Leisure & Recreation	3	-	2	1	1
Training Centre	3	3	3	3	3
Bank interest and misc income	1	1	1	2	1
	8	6	7	8	7
<b>Accounting records</b>					
Cashbooks (incl. Bank recons.)	3	3	3	3	3
Ledger & Y/end Accounts	4	4	4	4	4
	7	7	7	7	7
<b>Total hours required</b>	35	35	35	35	35
<b>Total Days</b>	5	5	5	5	5





**Wendy Evans****Subject:** FW: Request for funding aid**From:** Jon Hobden [mailto:jon.hobden@ynghyd.org.uk]**Sent:** 11 June 2015 10:55**To:** Darren Rees**Subject:** Request for funding aid

Dear Darren,

We would be grateful if you could pass this request to the relevant committees as discussed.

We are holding this year's Big Day in Llanelli on 24th June - Midsummer's Day. The Big Day celebrates inclusion in our community and brings together more than 20 organisations, promoting their work and the work of the individuals they represent, while demonstrating that everyone has a part to play in society.

Together, we represent the elderly, the lonely, those with learning disabilities and difficulties, mental health issues, substance misuse, physical disabilities, sensory impairments and other health or work-limiting conditions.

As the event is unfunded and exists through the work of volunteers, Ynghyd requests that you consider a donation or grant to allow us to better promote the event. Total costs will be in excess of £1000. We need to print handouts before the event and for the day itself, banners and graphics promoting the event, print health and safety instructions, for example.

To date, Ynghyd (a social enterprise - limited by guarantee), has received no grant funding and the small amount of money it has raised has been the result of its directors advising other organisations.

Please see [www.bigday.org.uk](http://www.bigday.org.uk) for more information, or read our BLOG at [www.ynghyd.org.uk](http://www.ynghyd.org.uk)

I hope that you are able to support this event, launched last year in Llanelli, and help to make it a successful Llanelli-centred community event that spreads to other towns and communities,

Many thanks for your consideration of our request,

**Jon Hobden**  
**CEO, Ynghyd Ltd**

**email**

**T: 01554 891775**

**M: 07828 114358**

**YNGHYD**  
 FORWARD TOGETHER



**Ynghyd Ltd**

**A NOT-FOR-PROFIT SOCIAL ENTERPRISE FOR COMMUNITY AND INCLUSION**

Stockwell House : Kidwelly : SA17 4TW : Wales

**+44 (0)1554 891 775**

[ynghyd.org.uk](http://ynghyd.org.uk)

LLANELLI RURAL COMMUNITY COUNCIL	
DATE	12 JUN 2015
FILE NO.	
PASSED TO	ACK/F&GP

