

Eglwyswrw Community Council
C/O Mrs N Siggins
Athenry
Eglwyswrw
SA41 3UJ

6th May 2026

Ladies & Gentlemen,

At your May 2025 AGM, you reappointed me to undertake your internal audit and risk assessment for the year 2025-2026. This I have completed, and here follows my covering report, which should be read in conjunction with the annual proforma attached.

In carrying out this audit:

- I have read the minutes of all the Council meetings.
- I have reviewed the records made available to me, either in detail, or by using sampling to satisfy myself that the records are correct.
- I compared the records to the accounts to verify that they have been prepared accurately.

My findings are, the numbers referring to the sections in the proforma:

- (1) I reviewed the bank statements, and the movement in funds between the opening and closing balances is fully supported by the Council's accounts.
A cash book has been maintained using a spreadsheet as before, and I was able to match all transactions with the records.
I examined the cheque books, and the stubs agree with the cashbook and every cheque has been accounted for.
At the end of the year 5 cheques remained unpresented. Of these 1 appears on the April 2026 statement and 4 have been delayed due to different reasons.
- (2) I found that approximately 28 cheques were issued, and of these 17 were for donations under S137/S142/S19, the remainder being for other reasons. I compared approximately half of these against the minutes of the council meetings, and found supporting approvals in each case. I have seen an invoice against those items of expenditure where an invoice is to be expected.
No VAT return has been made for this financial year; the amount of £405.91 is therefore shown in the accounts to be recovered in the next return to be submitted. I am satisfied that VAT has been correctly recorded.
Regarding rent charged for the use of Yr Hen Ysgol, I found that rent of £210 has yet to be billed, and this is shown in the accounts. This is reconciled as follows:

	£	
Balance outstanding brought forward	330.00	
Less payment made	- 300.00	
Add: 9 meetings held at hall @ £20, accrued	<u>180.00</u>	= rent expense in accounts
Balance at end of year	210.00	

There is a further £200 of clerk costs, accrued in respect of this year, paid in April 2026. Audit fees of £1165.25 billed by PCC in respect of 2024-25 have also been accrued. Therefore £1575.25 is the creditor total at year end.

- (3) Your meeting minutes records discussions on insurance and risks. I therefore conclude that the annual insurances have been reviewed, risks discussed and the premium subsequently paid and cover renewed. There was a small decrease in premium from last year.
- (4) The accounts show budget amounts and the meeting minutes record a financial report and cash balance. Therefore I am satisfied that the Council has monitored its budget and cash position. A £4,620 deficit was recorded for the year, largely due to the large contribution to Eistedford Garreg Las of £4,100 and late charges of £2,377 from PCC. The reserves were adequate to cover this. Anticipated expenditure and donations were considered when the precept for next year was discussed.
- (5) Income was the precept amount and was recorded accurately. There was no income subject to VAT, or any other income. I note that the precept amount for 2026-27 has been set at £9,000.
- (6) There is no petty cash.
- (7) There are no employees
- (8) There are no fixed assets.
- (9) Bank reconciliations were done throughout and at the end of the year.
- (10) I am satisfied that the Council fully complies with this item.
- (11) There are no trust funds.
- (12) I have nothing to report for sections (12) to (14).

I draw your attention to the situation (see 4 above) of election costs arising from 5th May 2022 not being billed by Pembrokeshire County Council until 5th May 2025. This is a delay of three years, and given the large amount involved (28% of the annual precept) it will have given the RFO/Clerk some significant difficulties in producing meaningful accounts over those three years. I do not consider that a three year delay in issuing invoices is in any way acceptable.

In conclusion, I consider that the Council dealt with its affairs diligently, risks were managed and records have been kept in good order. This is the end of my report.

Yours sincerely,
Adrian Charlton.

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