

Annual Return for the Year Ended 31 March 2026

Accounting statement 2025-26 for:

Name of body: **Cwmaman Town Council**

	Year ending		Notes and guidance
	31 March 2025 (£)	31 March 2026 (£)	
Statement of income and expenditure/receipts and payments			
1. Balances brought forward	133,003	68,532	Total balances and reserves at the beginning of the year as recorded in the financial records. Must agree to line 7 of the previous year.
2. (+) Income from local taxation/levy	359,925	395,794	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	92,001	73,055	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	258,959	245,972	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, taxable allowances, PAYE and NI (employees and employers), pension contributions and termination costs. Exclude reimbursement of out-of-pocket expenses.
5. (-) Loan interest/capital repayments	4,458	4,458	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).
6. (-) Total other payments	252,980	199,548	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	68,532	87,403	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
Statement of balances0			
8. (+) Debtors	11,143	29,460	Income and expenditure accounts only: Enter the value of debts owed to the body at the year-end.
9. (+) Total cash and investments	61,386	71,223	All accounts: The sum of all current and deposit bank accounts, cash holdings and investments held at 31 March. This must agree with the reconciled cashbook balance as per the bank reconciliation.
10. (-) Creditors	3,996	13,280	Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	68,532	87,403	Total balances should equal line 7 above: Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	3,951,510	3,952,989	The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.
13. Total borrowing	4,388	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

Additional disclosure notes

Include here any additional disclosures the Council considers necessary to aid the reader's understanding of the accounting statement and/or the annual governance statement.

The following information is provided to assist the reader to understand the accounting statement and/or the Annual Governance Statement

1. Expenditure under S137 Local Government Act 1972

Section 137(1) of the 1972 Act permits the Council to spend on activities for which it has no other specific powers if the Council considers that the expenditure is in the interests of, and will bring direct benefit to, the area or any part of it, or all or some of its inhabitants, providing that the benefit is commensurate with the expenditure. Section 137(3) also permits the Council to incur expenditure for certain charitable and other purposes. The maximum expenditure that can be incurred under both section 137(1) and (3) for the financial year 2025-26 was £11.10 per elector.

In 2025-26, the Council made payments totalling £0.00 under section 137. These payments are included within 'Other payments' in the Accounting Statement.

No budget was set for Section 137 expenditure in 2025-26 and no payments were made under this power.

2.

Assertion 1

The Council undertook a specific public consultation on the budget, which was considered as part of the budget-setting process. A wider public consultation has also recently been completed and will be used to inform future council priorities and decisions.

Assertion 7

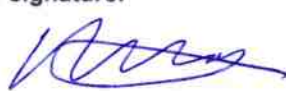
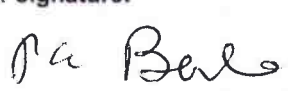
The Council maintained internal control arrangements during the year, including approval of all payments by Full Council and specific Council approval for larger payments. During the year the Council reviewed and strengthened its Internal Controls Policy and completed a council-wide risk assessment, including financial controls. Implementation of the revised bank authorisation process is awaiting completion by the bank; pending this, payment approval continues to be controlled through Full Council approval, minuted payment schedules and regular financial reporting. The Council will monitor completion and effectiveness of the revised controls during 2026/27.

Trust Funds

Trust funds – The Council acts as sole trustee for and is responsible for managing trust fund(s)/assets. We exclude transactions related to these trusts from the Accounting Statement. In our capacity as trustee, we have discharged our responsibility in relation to the accountability for the fund(s) including financial reporting and, if required, independent examination or audit.	Yes	No	N/A x	Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.
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Council approval and certification

The Council is responsible for the preparation of the accounting statements and the annual governance statement in accordance with the requirements of the Public Audit (Wales) Act 2004 (the Act) and the Accounts and Audit (Wales) Regulations 2014.

Certification by the RFO I certify that the accounting statements contained in this Annual Return present fairly the financial position of the Council, and its income and expenditure, or properly present receipts and payments, as the case may be, for the year ended 31 March 2026.	Approval by the Council I confirm that these accounting statements and Annual Governance Statement were approved by the Council under minute reference:
RFO signature: 	Minute ref: 51/2026 and 52/2026
Chair signature: 	Chair signature:
Name: LOUISE DENT	Name: PAULINE BARKER
Date: 24-6-2026	Date: 24. 6. 2026

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
9. Periodic and year-end bank account reconciliations were properly carried out.	x				Please see internal audit report
10. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments/income and expenditure), agreed with the cashbook, were supported by an adequate audit trail from underlying records , and where appropriate, debtors and creditors were properly recorded.	x				Please see internal audit report
11. Trust funds (including charitable trusts). The Council has met its responsibilities as a trustee.			x		

For any risk areas identified by the **Council** (list any other risk areas below or on **separate sheets** if needed) adequate controls existed:

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
12.					
13.					
14.					

* If the response is 'no', please state the implications and action being taken to address any weakness in control identified (add separate sheets if **needed**).

** If the response is 'not **covered**', please state when the most recent internal audit work was done in this area and when it is next planned, or if coverage is not required, internal audit must explain why not.

[My detailed findings and recommendations which I draw to the attention of the Council are included in my detailed report to the Council dated 13.06.2026.] * Delete if no report prepared.

Internal audit confirmation

I/we confirm that as the Council's internal auditor, I/we have not been involved in a management or administrative role within the body (including **preparation** of the accounts) or as a member of the body during the financial years 2025-25 and 2026-26. I also confirm that there are no **conflicts** of interest surrounding my appointment.

Name of person who carried out the internal audit: KL Grabham
Signature of person who carried out the internal audit: KL Grabham
Date: 13.06.2026