

Audited Body Name: PEMBREY & BURRY PORT TOWN COUNCIL

NOTICE OF CONCLUSION OF AUDIT
Accounts year ended 31 March 2019
Section 29 of the Public Audit (Wales) Act 2004
The Accounts and Audit (Wales) Regulations 2014

Insert date of placing the Notice

1. Date of Notice 30th / SEPTEMBER / 2019.

The date of conclusion of the audit is the date shown on the Auditor's Certificate and Report on the Annual Return.

2. Notice

The Audit of the Council's Accounts for the above year has been concluded on 27th SEPTEMBER 2019 by Grant Thornton UK LLP for and on Behalf of the Auditor General for Wales.

The Accounts must be published on conclusion of the Audit or on 30th September whichever is the earlier.

3. Publication of Accounts.

A copy of the Statement of Accounts and the Auditor's Certificate and Report thereon has been published.

Notice of these rights is required by the Act.

4. Local Government Elector's Rights

A Local Government Elector for the Council may obtain, inspect or take a copy of the Statement of Accounts and Auditor's Certificate and Report by arrangement with the Clerk at the address and times set out below. Copies will be provided to any local government elector on payment of £1.50 for each copy of the Annual Return.

Complete as locally appropriate

5. Days and times of availability

MONDAY TO FRIDAY

9:00 a.m. to 1:00 p.m.

Complete as locally appropriate

6. Address where the Documents may be inspected or purchased

THE MEMORIAL HALL

PARC-Y-MINDS

BURRY PORT

Complete as appropriate

7. Signature and name of person giving Notice on behalf of Council

[Signature] Clerk and / or Responsible Financial Officer

Amend if necessary

This Notice is to be displayed for 14 days.

Auditor General for Wales' Audit Certificate and report

The external auditor conducts the audit on behalf of, and 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 2019 of:

REMBREY + BURRY PORT TOWN COUNCIL

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 body and our recommendations for improvement are included in our report to the body dated 27/09/19.]

Other matters and recommendations

On the basis of our review, we draw the body's attention to the following matters and recommendations which do not affect our audit opinion but should be addressed by the body.

See letter dated 27/9/19

(Continue on a separate sheet if required.)

External auditor's name:

Grant Thornton UK LLP

External auditor's signature:

Grant Thornton UK LLP

Date:

27/9/2019.

For and on behalf of the Auditor General for Wales

* Delete as appropriate.

Pembrey and Burry Port Town Council - Auditor General for Wales' Audit Certificate and report

The Auditor General for Wales issued Pembrey and Burry Port Town Council an unqualified audit report.

However, during our review we identified some other matters that we wish to draw to the Council's attention which do not affect our audit opinion but should be addressed by the Council.

Minute reference and date of approval

The minute reference and date of approval of the Accounting Statement and the Annual Governance statement is blank. The Council has confirmed that these should read **3 and 27 June 2019**.

Timing of internal audit

The Council approved the Accounting Statement on the Annual Return on 27 June 2019, and has responded "Yes" to assertion 6, confirming that the Council has maintained throughout the year an adequate and effective system of internal audit of the Council's accounting records and control systems.

The Internal Auditor Report on the annual Return was completed by the Internal Auditor on 01 July 2019, 4 days after the Council gave a positive response to assertion 6 on Annual Governance Statement on the Annual Return.

If the Council gives a positive response to assertion 6 before the independent Internal Auditor has completed their report on the Internal Auditor Report, the Council must be able to explain on what basis it was appropriate to give a positive response to the assertion that it has maintained throughout the year an adequate and effective system of internal audit of the Council's accounting records and control systems.

Terms of reference

The Council has not adopted Terms of Reference for each of its committees. In future years, the Council should ensure that Terms of Reference are in place for each committee.

Yours sincerely,

Grant Thornton UK LLP

For and on behalf of the Auditor General for Wales

Date: 21/9/2019 .

Ref: WAL063

Pembrey and Burry Port Town Council
Financial Accounts Reports 2018-19

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Pembrey and Burry Port Town Council
Income and Expenditure Account with Budget comparison
to 31st March 2019

subject to audit

	Year end outturn to 31st March 2018 £	Revised Budget 2018-19 £	Year end outturn to 31st March 2019 £	Variance to revised budget to 31st March 2019 £	% of budget	Notes to provide explanation of key variances
Income						
Footpath Grant	4,200.00	4,200.00	4,200.00	0.00	100.00%	
CCC. SLA - Toilets	2,453.80	2,500.00	2,510.24	10.24	100.41%	
CCC. SLA - Gardens				0.00	#DIV/0!	
Interest on Investments	117.80	125.00	98.39	(26.61)	78.71%	
Contribution to Christmas Lights/Floral	15,290.00		0.00	0.00	#DIV/0!	
Room Rental / Hire - Burry Port	20,725.32	14,500.00	16,487.08	1,987.08	113.70%	
Room Rental / Hire - Pembrey Hall	8,815.60	5,400.00	10,004.36	4,604.36	185.27%	
Cemetery	22,083.00	17,400.00	24,562.87	7,162.87	141.17%	
Bowls Club Income			3,962.00	3,962.00	#DIV/0!	
Section 106 Funding for Harbour Play Area			110,091.58	110,091.58	#DIV/0!	
CCC - Asset Transfer Funding			18,544.00	18,544.00	#DIV/0!	
Heritage Trail Project			0.00	0.00	#DIV/0!	
Miscellaneous	2,631.65	600.00	3,738.97	3,138.97	623.16%	
Total Other Income	76,317.17	44,725.00	194,199.49	149,474.49	434.21%	
Expenditure						
Employees	222,035.85	237,350.00	254,360.98	17,010.98	107.17%	
Recruitment costs	1,204.00	500.00		(500.00)	0.00%	
HR SLA		0.00	2,397.60	2,397.60	#DIV/0!	
Job Evaluation			0.00	0.00	#DIV/0!	
Training	1,073.00	4,000.00	1,902.09	(2,097.91)	47.55%	
Employees	224,312.85	241,850.00	258,660.67	16,810.67	106.95%	
Administration						
Audit Fee	413.50	450.00	414.25	(35.75)	92.06%	
Insurance	13,186.25	14,710.00	12,977.68	(1,732.32)	88.22%	
Telephones, Subs. & gen. expenses	10,571.82	8,835.00	16,113.47	7,278.47	182.38%	£2923 Web Development / £2552 OVW
Public Notices	0.00	160.00		(160.00)	0.00%	
Marketing and Promotion	4,400.00	13,000.00		(13,000.00)	0.00%	
Payroll Contracts	1,900.00	975.00	979.00	4.00	100.41%	
Licences	486.04	825.00	467.36	(357.64)	56.65%	
Election Costs			13,833.13	13,833.13	#DIV/0!	
Total Administration	30,957.61	38,955.00	44,784.89	5,829.89	114.97%	

**Pembrey and Burry Port Town Council
Income and Expenditure Account with Budget comparison
to 31st March 2019**

subject to audit

	Year end outturn to 31st March 2018 £	Revised Budget 2018-19 £	Year end outturn to 31st March 2019 £	Variance to revised budget to 31st March 2019 £	% of budget	Notes to provide explanation of key variances
Civic Expenditure						
Mayoral Allowance	400.00	410.00	400.00	(10.00)	97.56%	
Mayoral Donations	450.00	820.00	576.00	(244.00)	70.24%	
Members Allowances	1,050.00	5,200.00	1,087.50	(4,112.50)	20.91%	
General Civic expenditure	7,380.40	0.00	1,770.00	1,770.00	#DIV/0!	
Civic ceremony	0.00	0.00	0.00	0.00	#DIV/0!	
Total Civic Expenditure	9,280.40	6,430.00	3,833.50	(2,596.50)	59.62%	
Cemetery / Footpaths						
Maintenance & Repairs	6,564.97	4,000.00	11,723.42	7,723.42	293.09%	Includes £5256 for Drive Maintenance
Drainage Scheme	0.00	0.00	0.00	0.00	#DIV/0!	
Electricity, Water & Rates	3,174.68	3,650.00	2,534.58	(1,115.42)	69.44%	
Vehicle Costs	4,439.50	5,100.00	3,794.66	(1,305.34)	74.41%	
Replacement Vehicle/Equipment	6,539.14	13,300.00	1,233.65	(12,066.35)	9.28%	
Equipment	876.36	1,030.00	15,020.00	13,990.00	1458.25%	£4600 Storage Containers / £6667 Tractor Mower
Memorial Testing	0.00	0.00	0.00	0.00	#DIV/0!	
Footway Lighting	8,874.48	9,550.00	9,354.00	(196.00)	97.95%	
Remembrance Gardens	0.00	0.00	0.00	0.00	#DIV/0!	
Total Cemetery / Footpaths	30,469.13	36,630.00	43,660.31	7,030.31	119.19%	

Pembrey and Burry Port Town Council
Income and Expenditure Account with Budget comparison
to 31st March 2019

subject to audit

	Year end outturn	Revised	Year end outturn	Variance to revised	% of budget	Notes to provide explanation of key variances
	to 31st March 2018 £	Budget 2018-19 £	to 31st March 2019 £	budget to 31st March 2019 £		
Hall & Institute						
Materials	2,557.11	1,750.00	1,530.75	(219.25)	87.47%	
Heating	5,193.80	5,950.00	8,543.37	2,593.37	143.59%	
Electricity	6,440.79	8,450.00	4,325.56	(4,124.44)	51.19%	
Water	2,929.29	3,250.00	1,692.11	(1,557.89)	52.06%	
Rates	5,875.73	5,900.00	6,052.35	152.35	102.58%	
Maintenance & Repairs	6,743.22	14,550.00	11,876.14	(2,673.86)	81.62%	
Purchase of Equipment				0.00	#DIV/0!	
Pwlb loan	4,102.10	4,110.00	4,102.10	(7.90)	99.81%	
Additional PwLB loan	0.00	8,000.00		(8,000.00)	0.00%	
Purchase of Equipment	1,603.41		646.25	646.25	#DIV/0!	
Hall re-furbishment- Capital	9,818.20		775.00	25.00	103.33%	
Hall re-furbishment- revenue		750.00		0.00	#DIV/0!	
Contingency	0.00			0.00	#DIV/0!	
Misc.	0.00			0.00	#DIV/0!	
Hall & Institute	45,263.65	52,710.00	39,543.63	(13,166.37)	75.02%	
Copperworks						
Electricity, Water & Rates	4,978.16	4,150.00	4,985.21	835.21	120.13%	
Loan Repayment				0.00	#DIV/0!	
Maintenance & Repairs	480.00	250.00		(250.00)	0.00%	
Miscellaneous - C'works Development	47.00			0.00	#DIV/0!	
Total Copperworks	5,505.16	4,400.00	4,985.21	585.21	113.30%	
Pembrey Memorial Hall						
Electricity/Oil/Telephone	8,214.68	2,950.00	6,952.68	4,002.68	235.68%	Oil tank leak.
Rates	2,395.20	2,500.00	2,467.20	(32.80)	98.69%	
Water	1,257.31	1,250.00	715.66	(534.34)	57.25%	
Insurance				0.00	#DIV/0!	
Cleaning Material/Maintenance	7,890.85	5,220.00	15,264.52	10,044.52	292.42%	Roof £1,745, New Boiler £4202 and Heating Survey £1,170
Refurbishment costs	0.00			0.00	#DIV/0!	
Total Pembrey Memorial Hall	19,758.04	11,920.00	25,400.06	13,480.06	213.09%	

Pembrey and Burry Port Town Council
Income and Expenditure Account with Budget comparison
to 31st March 2019

subject to audit

	Year end outturn to 31st March 2018 £	Revised Budget 2018-19 £	Year end outturn to 31st March 2019 £	Variance to revised budget to 31st March 2019 £	% of budget	Notes to provide explanation of key variances
Special Projects						
Welsh Language Scheme	0.00			0.00	#DIV/0!	
Friendship Square	229.00	250.00	326.00	76.00	130.40%	
Floral Displays	15,512.82	15,000.00	10,707.09	(4,292.91)	71.38%	
Bus shelter contribution	0.00	750.00		(750.00)	0.00%	
Maritime Park	0.00			0.00	#DIV/0!	
Xmas lights	13,372.60	13,000.00	15,931.85	2,931.85	122.55%	
Xmas lights - additions				0.00	#DIV/0!	
Amelia Earhart monument	0.00			0.00	#DIV/0!	
Youth Service Contribution				0.00	#DIV/0!	
Toddler Park / MUGA	2,222.16	2,750.00	3,175.96	425.96	115.49%	
Donations	450.00	2,000.00	3,235.00	1,235.00	161.75%	
Community Grants	7,610.69	8,000.00	4,266.98	(3,733.02)	53.34%	
Council Community Events	4,826.08	17,750.00	8,517.93	(9,232.07)	47.99%	
Bowls Club maintenance	1,784.00			0.00	#DIV/0!	
Memorial seat	983.06			0.00	#DIV/0!	
Special Development Projects		4,100.00		(4,100.00)	0.00%	
Heritage Boards			657.00	657.00	#DIV/0!	
Harbour Play Area			110,091.58	110,091.58	#DIV/0!	
				0.00	#DIV/0!	
				0.00	#DIV/0!	
Total Special Projects	46,990.41	63,600.00	156,909.39	93,309.39	246.71%	
Total operational expenditure (Net)	336,220.08	411,770.00	383,578.17	(28,191.83)	93.15%	
Service Delivery Changes						
Provision for potential transfer of services		8,934.00	16,013.97	7,079.97	179.25%	
Contribution to Youth Facilities transferred				0.00	#DIV/0!	
Heritage Project net income from E marked				0.00	#DIV/0!	
Total from reserves	0.00	8,934.00	16,013.97	7,079.97	#DIV/0!	
Net Expenditure	336,220.08	420,704.00	399,592.14	-21,111.86	94.98%	

Pembrey and Burry Port Town Council
Income and Expenditure Account with Budget comparison
to 31st March 2019

subject to audit

	Year end outturn	Revised	Year end outturn	Variance to revised	% of budget	Notes to provide explanation of key variances
	to 31st March 2018 £	Budget 2018-19 £	to 31st March 2019 £	to 31st March 2019 £		
Financed by						
Precept	329,435.00	401,600.00	401,600.00			
Use of/ or addition to reserves	6,785.08	19,104.00	(2,007.86)			
Total Financing	336,220.08	420,704.00	399,592.14			
General Reserves						
Balance brought forward	198,272.82	196,871.08	196,871.08			
Use of/ or addition to reserves	-1,401.74	-10,170.00	23,846.18			
General Reserves carried forward	196,871.08	186,701.08	220,717.26			
Earmarked Reserves						
Balance brought forward - Election Fund	5,824.35	5,824	5,824.35			
Reduction in Election Fund			(5,824.35)			
Election Fund	5,824.35	5,824	0.00			
Major replacement Fund b/fwd	3,599.34	0	0.00			
Major replacement Fund added/used in year	-3,599.34		0.00			
Major replacement Fund c/fwd	0.00	0	0.00			
Transfer of services reserve b/fwd	18,481.00	16,697	16,697.00			
Transfer of services reserve added in year	-1,784.00	-8,934	(16,013.97)			
Transfer of services reserve c/fwd	16,697.00	7,763	683.03			
Earmarked Reserves carried forward	22,521.35	13,587.35	683.03			
Reserves held at 31st March 2019	219,392.43	200,288.43	221,400.29			

Balance Sheet to 31st March 2019

	To 31st. March 2018 £	To 31st. March 2019 £
Assets held in cash		
Business Instant Access	224659.10	103428.08
Imprest account	21373.39	7735.98
Community account	9071.25	3648.28
Cash in hand	273.70	229.22
Total of cash assets	255,377.44	115,041.56
Add:		
Debtors:- General Debtors	1,080.67	3,097.91
VAT Debtor	8,578.71	46,305.49
Section 106 Funding		110,091.58
Prepayment		10,123.11
Stock:	0.00	0.00
Less:		
Creditors:-Inland revenue		
Other creditors	45,644.39	63,259.36
Heritage Trail Project		
Net Assets at 31st March 20189	£219,392.43	£221,400.29
Represented by:-		
General Reserves:-		
Balance of General Reserve at 1st April 2018	198,272.82	196,871.08
Surplus of income over expenditure for 2018-19		23,846.18
Transfers from general fund during 18-19	(1,401.74)	
<i>Total General reserves at 31st March 2019</i>	196,871.08	220,717.26
Earmarked Reserves:-		
Election Fund	5,824.35	5,824.35
Major replacement Fund	3,599.34	0.00
Transfer of Services reserve	18,481.00	16,697.00
Balance of Earmarked Reserve at 1st April 2018	27,904.69	22,521.35
Movement in Election Reserve in 18/19	0.00	(5,824.35)
Transfer from Major replacement fund in 18/19	(3,599.34)	
Transfer to Transfer of Services reserve in 18/19	(1,784.00)	(16,013.97)
	(5,383.34)	(21,838.32)
Balance of Earmarked Reserves 31st March 2019		
Election Fund	5,824.35	0.00
Major replacement Fund	0.00	0.00
Transfer of Services reserve c/fwd	16,697.00	683.03
Total Earmarked reserves at 31st March 2019	22,521.35	683.03
Reserves as at 31st March 2019	£219,392.43	£221,400.29

Pembrey and Burry Port Town Council

Supporting statements for the year ended 31 March 2019

1 Interest on investments

This value consists of bank interest received during the year

2 Service Level Agreements

The Council received the following amounts for work undertaken during the financial year exclusive of VAT:-

Received from	Purpose	Amount £
Carmarthenshire County Council	Daily cleaning of Neptune Square Public Conveniences	£2,510
Paid to		
Carmarthenshire County Council	Operation of payroll services	£979
Carmarthenshire County Council	HR Support Services	£2,398

3 Debts Outstanding to the Council

At 31 March 2019 debts of £3,098 were outstanding and due to room hire and other income. A further debtor of £46,305 was outstanding regarding VAT. Additionally £110,092 was due from Section 106 funding to cover the costs of the Harbour Play Area.

4 Amounts owed by the Council

At 31 March 2019 the Council owed £63,259 to various suppliers for the provision of goods and services. Of this £41,781 was owing to Carmarthenshire County Council for payroll costs.

5. 1) Other donations and Events Expenditure

Section 19 Payments

The following expenditure was incurred under Section 19 of Local Government (Miscellaneous Provisions) Act 1976:-

	£
Burry Port Male Choir	300.00
Burry Port Town Band	1,000.00
Cylch Meithrin Port Tywyn	200.00

Total expenditure	£ 1,500.00
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The following expenditure was incurred under Sections 144(2) and 145 of the LGA (Misc Provisions) 1953, to support local events, encourage visitors and tourists and to provide entertainment.

Section 144(2) Payments

	£
Christmas lights	15,931.85
Floral Displays	10,707.09
MUGA	3,175.96
Bowls Club	250.00
Friendship Square	326.00
	£ 30,390.90

Section 145 Payments

	£
Mayoral donations to various local organisations	526.00
Burry Port Opera	800.00
Burry Port Yacht Club	200.00
Pembrey and Burry Port Grab and Bag	866.98
Pembrey and Burry Port Gardening Club	300.00
Burry Port Bowls Club	655.00
Heritage Forum support	807.00
Aikido	180.00
CETMA	200.00
Epilepsy Action Group	200.00
Pembrey and Burry Port Cycle Club	200.00
Pembrey Burry Port Short Mat Bowls Club	200.00
St Marys Church, Burry Port	200.00
Royal British Legion Poppy Appeal	1,000.00
Amelia Earhart Event	1,916.78
St Davids Day	446.95
Christmas Senior Citizens Lunch	902.34
Remembrance Sunday	913.57
Afia Banjul Football Academy	300.00
Members Allowances	1,080.00
Misc events	830.45
Cawl Cennin	182.26
Tour of Britain	1,945.69
	£ 14,327.02

Total donations and Events expenditure	£46,217.92
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Pembrey and Burry Port Town Council

Supporting statement for the year ended 31 March 2019

6 Long term liability

During 2010/11, a new loan with the Public Works Loan Board (PWLB) of £49,750 commenced on 25th August 2010 over 15 years at a fixed interest rate of 2.86%. At 31 March 2019 the principal loan balance outstanding was £24,175.

Lender	Loan Period remaining	Principal outstanding
Public Works Loan Board	6 years 5 months	£24,175

The loan has been fully spent in accordance with the terms of the borrowing approval, to undertake re-roofing and refurbishment works at the Memorial Hall and Institute to comply with legislative and health and safety requirements.

7 Tenancies

During the year ended 31 March 2019 no tenancy agreements were held.

8 Reserves

General Reserves held at 31st March 2019 are £220,717 and represent 4.46 months of gross expenditure. Earmarked reserves of £683 are held at 31st March 2019. This is comprised entirely of the balance of the Transfer of Services Fund.