

# Community and Town Councils in Wales Annual Return for the Year Ended 31 March 2022

## Accounting statements 2021-22 for:

Name of body:

CWMDU & DISTRICT COMMUNITY COUNCIL

	Year ending		Notes and guidance for compilers
	31 March 2021 (£)	31 March 2022 (£)	
			Please round all figures to nearest £. Do not leave any boxes blank and report £0 or nil balances. All figures must agree to the underlying financial records for the relevant year.

### Statement of income and expenditure/receipts and payments

1. Balances brought forward	12476	13264	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	12000	12000	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	490	195	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	4500	4625	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 eg. termination costs.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).
6. (-) Total other payments	7202	5933	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	13264	14901	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).

### Statement of balances

8. (+) Debtors	0	0	Income and expenditure accounts only: Enter the value of debts owed to the body at the year-end.
9. (+) Total cash and investments	13264	14901	All accounts: The sum of all current and deposit bank accounts, cash holdings and investments held at 31 March. This must agree with the reconciled cashbook balance as per the bank reconciliation.
10. (-) Creditors	0	0	Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	13264	14901	Total balances should equal line 7 above: Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	25188	25578	The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.
13. Total borrowing	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

14. Trust funds

Yes

No

N/A

Yes

No

N/

The body acts as sole trustee for and is responsible for

			*					figures above do not include any trust transactions).
			*				*	

## Annual Governance Statement

We acknowledge as the members of the Council/Board/Committee, 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 accounting statements for the year ended 31 March 2022, that:

	Agreed?		'YES' means that the Council/Board/Committee:	PG Ref	
	Yes	No*			
1. We have put in place arrangements for: <input type="checkbox"/> effective financial management during the year; and <input type="checkbox"/> the preparation and approval of the accounting statements.	*		Properly sets its budget and manages its money and prepares and approves its accounting statements as 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.	*		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/Board/ Committee to conduct its business or on its finances.		*	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.		*	Has given all persons interested the opportunity to inspect the body's accounts as set out in the notice of audit.	6, 23	
5. We have carried out an assessment of the risks facing the Council/Board/Committee and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.		*	Considered the financial and other risks it faces in the operation of the body and has dealt with them properly.	6, 9	
6. We have maintained an adequate and effective system of internal audit of the accounting records and control systems throughout the year and have received a report from the internal auditor.	*		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 body.	6, 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/Board/Committee and, where appropriate, have included them on the accounting statements.	*		Disclosed everything it should have about its business during the year including events taking place after the year-end if relevant.	6	
8. We have taken appropriate action on all matters raised in previous reports from internal and external audit.	*		Considered and taken appropriate action to address issues/weaknesses brought to its attention by both the internal and external auditors.	6, 8, 23	
9. Trust funds – in our capacity as trustee, we have: <input type="checkbox"/> 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	Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.	3, 6
			*		

\* 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.

## Additional disclosure notes\*

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 and S2 Local Government Act 2000

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 2021-22 was £8.41 per elector.

In 2021-22, the Council made payments totalling £ \_\_\_\_\_ 34 \_ under section 137. These payments are included within 'Other payments' in the Accounting Statement.

### 2. The complier of this annual return is a temporary Clerk appointed at the end of July. Prior to that the Clerk was unable to complete his duties.

3.

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

## Council/Board/Committee approval and certification

The Council/Committee 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/Board/Committee, and its income and expenditure, or properly present receipts and payments, as the case may be, for the year ended 31 March 2022.

RFO signature: *Susan Dale*

Name: *SUSAN DALE*

Date: *1/9/22*

### Approval by the Council/Board/Committee

I confirm that these accounting statements and Annual Governance Statement were approved by the Council/Board/Committee under minute reference:

Minute ref: *1/9/22 Item 4 10<sup>th</sup>*

Chair of meeting signature: *[Signature]*

Name: *John David Williams*

Date: *1/9/22*

## Annual internal audit report to:

Name of body: CWMDU and DISTRICT COMMUNITY COUNCIL

The Council/Board/Committee'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 2022.

The internal audit has been carried out in accordance with the Council/Board/Committee'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/Board/Committee.

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered*	
1. Appropriate books of account have been properly kept throughout the year.		✓			Insert text <i>See Report</i>
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.		✓			Insert text "
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.		✓			Insert text "
4. The annual precept/levy/resource demand requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate.		✓			Insert text "
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	✓				Insert text "
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.			✓		Insert text "
7. Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.		✓			Insert text "
8. Asset and investment registers were complete, accurate, and properly maintained.		✓			Insert text "

	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.		✓			Insert text <i>See Report.</i>
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.	✓				Insert text
11. Trust funds (including charitable trusts). The Council/Board/ Committee has met its responsibilities as a trustee.			✓		Insert text

For any risk areas identified by the Council/Board/Committee (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. Risk assessment					Insert text
13. Reserve Analysis					Insert text
14. Cashbook with powers to spend and minute references and running total					Insert text

\* 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/Board/Committee are included in my detailed report to the Council/Board/Committee dated 5<sup>th</sup> Sept 2022.] \* 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 2020-21 and 2021-22. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit: Catherine A Williams Ltd.

Signature of person who carried out the internal audit: 

Date: 5/9/2022

# CATHERINE A. WILLIAMS LTD.

## — CHARTERED ACCOUNTANT —

The Old Bank · Beaufort Street · Crickhowell · Powys · NP8 1AD

Tel: 01873 810285 · Fax: 01873 810746

Email: [info@catherineawilliams.co.uk](mailto:info@catherineawilliams.co.uk)

### Internal Audit Report for Cwmdu and District Community Council

Year ended 31<sup>st</sup> March 2022

#### Purpose of the Internal Audit

The purpose of the audit was to review the financial propriety and governance arrangements of the Council in accordance with proper practices as set out in the One Voice Wales/SLCC publication "Governance and accountability for local councils in Wales – A Practitioners' Guide (2019 Edition )

#### Main Findings

We have performed the Internal Audit for the year ending 31<sup>st</sup> March 2022. We note that the Community Council is **not in compliance** with all of the tests for the internal audit during this year. We have made a significant number of recommendations

Mr RAB Doak retired as Clerk right at the start of the year. Mr Bharat Khaneka took over as clerk from the 30<sup>th</sup> April 2021, but he resigned at the end of the year. This has meant the end of year financials for the community council being prepared by Sue Dale a temporary clerk. It has been a difficult period for the administration of the community council with a lack of continuity.

The Internal Audit deadline is usually the 30<sup>th</sup> June annually. It means this report is being prepared late. The previous Internal auditor resigned at the end of March 2022 and we have been appointed on the 25<sup>th</sup> August 2022.

The internal audit report for 31<sup>st</sup> March 2021 was reported and discussed at the AGM on the 13<sup>th</sup> May 2021

The control objectives tested and the results are noted below:

#### **1) Appropriate books of account have been properly kept throughout the year**

The internal audit checks have noted that the FINAL *yearend* receipts and payments summary and the *yearend* bank reconciliation have not been evidenced as signed by the clerk or the chairman

The receipts and payments CASH book summary has been prepared as a yearend exercise and is maintained on a spreadsheet which has been checked for casting and cross casting. A receipts and payments summary with comparative figures from the receipts and payments spreadsheet has not been maintained.

A schedule of payments is noted within the minutes of each monthly council meeting for approval. A sample check of the cash book payments was traced back to approval and no exceptions noted.

We note that during the year, bank reconciliations have NOT been prepared and reported at the meetings. It is recommended that reconciliations should be carried out on a quarterly basis as a minimum and evidenced as reviewed.

**Recommendation: It is recommended that the bank reconciliation are prepared on a quarterly basis and should be approved and also reviewed and signed by a non signatory council member.**

Monthly minutes are documented on the Town Council website. During the preparation of the internal audit we did have sight of all the minutes including the AGM meeting notes. During some meetings the minutes from the prior meeting were noted as being read but not always approved as true and correct after adjustments. It has been noted that during the year there were problems with the community council website and thus the minutes and notices may not have been easily available.

**Recommendation: It is recommended that the minutes are correctly approved and evidenced by the chairman on both the hard copy and within the following meeting minutes**

**2) Financial regulations have been met, payments were supported by invoices expenditure was approved and VAT was appropriately accounted for**

The financial system and rules applicable to the Town Council's conduct are set out in the standing orders financial regulations.

We have NOT noted from the minutes that the financial regulations and standing orders were discussed.

**Recommendation: The financial regulations and standing orders should be evidenced as reviewed and adopted annually may be during the AGM would be the easiest option**

VAT on payments have been identified and recorded as part of the receipts and payments schedule. The VAT within the receipts and payment schedule for 2020/21 totalled £378.97 however the actual VAT refund claim was not made during the year ending 31<sup>st</sup> March 2022.

It doesn't appear that the VAT claim for expenditure during 2021/22 totalling - £298.54 has been prepared or submitted to HMRC at the time of the internal audit. It is also suggested that further investigation is carried out to establish if VAT reclaimable from earlier years has been recovered from HMRC.

**Recommendation; VAT claims for refunds should be submitted to HM Revenue & Customs promptly after the yearend in order for the Town Council to recover all assets available.**

We chose a sample of expenditure from the cash book and traced them through to the backing information in the file or evidence provided by the Clerk. The sample purchases were also reviewed for VAT content and we correctly agreed the split on the cash book between Net and Gross. No problems have been noted.



**3) The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.**

The precept Budget for 2022/23 was considered as part of the February 2022 meeting and noted as accepted within the minutes the Budget has not been evidenced by a signature of the chairman

**Recommendation; Acceptance of the budget should be evidenced by the chairman as well as documented within the minutes.**

The insurance policy was renewed in May 2021, From review of the minutes there was no evidence within the minutes that due consideration was given to ensure it was at an appropriate level.

**Recommendation: Ensure insurance policies are renewed on a timely basis and evidence within the minutes**

NO risk assessment has been provided. The risk register should assess the likelihood of occurrence and the severity of the risk associated with each area from 1-5. The risk register should then be evidenced as reviewed and updated at least annually.

**Recommendation: A risk register should be maintained and reviewed on an annual basis and should be evidenced as reviewed annually, signed and dated by the Chair.**

**4) The Annual Precept/Levy/Resource demand requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored and reserves were appropriate.**

It was resolved during the year to increase the Precept from £12000 to £15500 for 2022/23 and this was approved at the meeting on the 3<sup>rd</sup> February 2022

A detailed variance analysis was conducted at the end of the year where there have been variances of more than 15% between the current financial year and the prior financial year. The % fluctuation is noted and is accompanied with a detailed narrative to explain the variance. Variance analysis such as this should be conducted on a more frequent basis and compare actual results vs the budget. The increased variance analysis will help to maintain strong controls and will assist with the monitoring process.

No Budget reconciliations have been carried out during the year.

**Recommendation: Review of the quarterly budget. Copies of the review should be maintained and evidenced.**

It was noted that the community council has ring fenced funds for the war memorial totalling £5267.64. Ring fenced funds should be kept in separate dedicated bank accounts however this year this does not appear to be the case. It is recommended that specific ring-fenced funds are kept separate from day to day cash flow which will assist with good monetary control procedures.

**Recommendation:** It is suggested that ring fenced funds should be kept in a separate bank account and maintain a reconciliation of the opening ring-fenced funds to the closing balance on an annual basis.

- 5) **Expected Income was fully received, based on correct prices properly recorded and promptly banked and VAT appropriately accounted for.**

The precept income recorded agrees to that which was expected. We have evidenced the 2022/23 Precept request document. There was only one other receipt during the year and traced to supporting documentation

- 6) **Petty Cash Payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.**

Petty Cash is not operated. No Cash income is received. Reimbursement of expenses incurred by the Clerk and councillors is now paid by cheque. As a result, there is limited opportunity for misappropriation of Cash funds.

- 7) **Salaries to Employees and allowances to members were paid in accordance with minute approvals and PAYE and NI requirements were properly applied.**

NO payroll is maintained. The clerk has for the year divided his own salary in to 12 equal amounts and paid out directly via standing order. A payroll scheme needs to be operated, to ensure that the community council complies with its legal obligations and to ensure any relevant PAYE and NI deductions were correctly applied.

An appraisal of the Clerk should be conducted on an annual basis. There is no evidence that this took place. We have not seen sight of a staff contract for the Clerk. Due consideration should be made to the remuneration framework.

Members were not paid any allowances.

**Recommendation:** A payroll scheme needs to be registered and set up with HMRC and payroll submissions made monthly. An annual appraisal of the clerk should be conducted and evidenced along with a file maintaining copies of staff contracts.

It is suggested that training is provided to improve the financial records of the community council

**Recommendation:** It is recommended that any incoming clerk seeks further training to assist with maintaining the community Council's financial records.

- 8) **Assets and Investment registers were complete, accurate and properly maintained.**

An asset register should be maintained, containing detailed information for each asset. The only record we have is a total brought forward for all the assets with no details or breakdown. The asset

register should list all the assets individually and should be updated during the year with new asset additions recorded. This should continue to be reviewed annually and compared to physical assets to ensure there has not been any diminution in value. For best practice purposes the review of the asset register should be evidenced as reviewed with a signatory on the document.

**Recommendation: The asset register should detail the individual assets with their purchase dates. It is recommended that this is included to assist with asset control and ease of reference.**

**9) Periodic and yearend Bank Account reconciliations were properly carried out.**

A Bank reconciliation has not been prepared during the year. The end of year reconciliation has been conducted but has not been evidenced as reviewed.

**Recommendation: Bank reconciliations should be performed on at least a quarterly basis and reconciliations should be presented in the minutes and evidenced as reviewed.**

**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 trail from underlying records and where appropriate debtors and creditors were properly recorded.**

The yearend accounts are prepared on the receipts and payments basis which is appropriate for the size of the community council's income which is under the annual income threshold of £200,000. No Debtors or Creditors are recorded which is correct for the receipts and payments method.

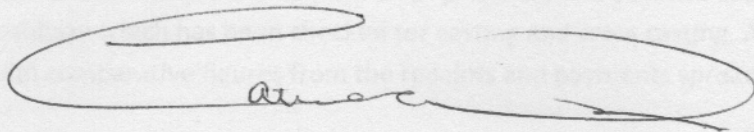
In reviewing the annual accounts, no summary was provided which included the comparative information.

**Recommendation: It is recommended that an annual summary with comparative figures is prepared and approved.**

**11) Trust Funds (including charitable trusts). The Council/Board/Committee has met its responsibilities as a trustee**

N/A

5<sup>th</sup> September 2022



Catherine A Williams FCA, FCCA, Director  
Catherine A Williams Ltd  
Chartered Accountant  
The Old Bank, Beaufort Street, Crickhowell, Powys NP8 1AD  
01873 810285

CWMDU and DISTRICT COMMUNITY COUNCIL

Supplementary Sheet for the Annual Return 2021-22 – Annual Governance Statement

3. Internal Report – an internal auditor provided a report concerning the circumstances around the internal audit in March. This is in the internal audit section of the green file. It lists some of the short comings of the governance of the Council at the time.

4. Electors rights – these were not published on the website but were advertised on the noticeboards.

5. Risk assessment. No comprehensive assessment has taken place. However risks have been assessed and mitigated through the year:

1. Internet access to all meetings to allow easier access for residents. Only Bwlch Hall has wi-fi at the moment, equipment will be needed to fulfil the need.
2. Planning Applications need to be responded to within 21 days or the Community Councils comments will not contribute to the decision.
3. Employment of a qualified clerk may be necessary under some circumstance, for example, if the Community Council wishes to operate under the Local Government and Elections (Wales) Act of 2021 ie the General Power of Competence.
4. Precept amount was agreed at £15500 (2022-23)
5. Risks of having an unqualified clerk were raised.
6. The new bench siting was considered with reference to consultation with residents. Residents had had opportunities to voice their opinions, and some had, both positively and negatively.
7. The current clerk has not attained specialist clerk qualifications that would enable the Council to work under the general power of competence.
8. Pot holes at the access way to the Art School in Bwlch were considered to be the responsibility of Powys County Council (PCC). But other sources need to be checked.
9. The Clerk experienced problems with the website the web designer was recommended.
10. An abandoned vehicle has been identified, there were concerns for the safety of the driver. Clerk was asked to contact Crickhowell police.
11. In future grant applications should be prepared ready for when a fund is publicized.

**Check for significant variances, Explanation of...**

	Last year	This year	Difference	% Explain	Explanation and Reasons
Other receipts	£490.00	£195.00	£295.00	60.20%	Y No VAT Claim 21-22, £295 in 20-21, accounting for all the variance.
Staff Costs	£4,500.00	£4,625.00	-£125.00	-2.78%	Y
Loan interest etc	£0.00	£0.00	£0.00	0.00%	N
Total other payments	£7,202.00	£5,933.00	£1,269.00	17.62%	N Donations of £850 in 20-21 none in 21-22,, £722 travel and allowances £271 in 20-22 accounting for all the
Debtors and stock balances	£0.00	£0.00	£0.00	0.00%	N
Total Cash and investments	£13,264.00	£14,901.00	-£1,637.00	-12.34%	Y
Creditors	£0.00	£0.00	£0.00	0.00%	N
Total fixed term and long term assets	£25,188.00	£25,578.00	-£390.00	0.00%	N
total borrowing	£0.00	£0.00	£0.00	0.00%	N

## Arrangements for making payments

<b>Cash and bank accounts</b>	
Does the Council operate more than one bank account?	<b>No</b>
If Yes, please provide a description of the accounts operated. Please do not include account numbers at this stage	
Does the Council operate petty cash or make any payments by cash?	<b>Yes</b>
If Yes, what records of cash receipts and payments are kept?	<b>Receipts kept, standing imprest to £100 every 6 months.</b>
<b>Payment methods</b>	
Does the Council make payments from its bank accounts by:	
<b>Cheque:</b> If Yes please describe the approval process for signing cheques (approval by council, numbers of signatories etc)	<b>Yes, approval by council, cheques signed in meeting 5 signatories, up from 2 at election.</b>
<b>Debit card:</b> If Yes, please describe the approval process for debit card payments and how these are recorded	<b>No</b>
<b>Direct debits and standing orders:</b> If Yes, please describe how the Council approves the setting up of the direct debit/standing order.	<b>There has been a standing order for the Clerks fee (he was a consultant so managed his own tax). I am a temporary clerk so am paid by cheque</b>
<b>Bank transfers;</b> eg direct transfers using internet banking. If Yes please explain how individual payments are made and authorised	<b>No</b>
<b>Reporting payments to the Council</b>	
Please describe how payments made are reported to the Council. For example: Does the clerk present a schedule of payments to the Council for approval before or after payments are made? Does the clerk report to the Council payments made using a debit card and payments made via standing order and direct debits?	<b>Cheques to be paid are published on the agenda. These are considered at the meeting and signed at the meeting.</b>  <b>None now (SO) but yes they were reported in the same way.</b>

Date	Description	Totals	VAT	Precepts	Other	Chq No.	Date	Supplier	Totals	VAT	Services	Travel	Fees	& Grants	Costs	Stationery	Sundries
30.04.21	Precept	4,000.00		4,000.00		000921	01.04.21	Vision Computer Centre	135.00	22.50					112.50		
17.05.21	Allotment Rent	195.00		195.00		000922	01.04.21	One Voice Wales	188.00								188.00
31.08.21	Precept	4,000.00		4,000.00		000923	01.04.21	Zoom Video Communications	57.56	9.60	47.96						
31.12.21	Precept	4,000.00		4,000.00		000924	01.04.21	DIB Waste Management	58.80	9.80	49.00	142.20	385.42			100.00	
						000925	01.04.21	R Doak	242.20								
						000926	16.05.21	B S Khaneka	385.42								
						DD	11.05.21	Safe Custody Charge	45.00		45.00						
						000927	17.05.21	Zoom Video Communications	143.88	23.98	119.90						
						000928	17.05.21	Powys County Council	250.00								250.00
						000929	17.05.21	Zurich Insurance	369.36								369.36
						000930	17.05.21	Bwch Village Hall	600.00					600.00			
						000931	17.05.21	VOID	0.00								0.00
						000932	17.05.21	Cwmdu Village Hall	600.00					600.00			
						SO	02.06.21	B S Khaneka	385.42						208.33		
						000933	01.07.21	Microsoft Office	249.99	41.66		29.25	385.42				
						000934	01.07.21	B S Khaneka	29.25								
						SO	30.06.21	B S Khaneka	385.42								
						000935	20.07.21	Roman Solutions Ltd	390.00	65.00							325.00
						SO	02.08.21	B S Khaneka	385.42								
						SO	31.08.21	B S Khaneka	385.42								
						000936	02.09.21	Information Commissioner	40.00		40.00						
						000937	02.09.21	B S Khaneka	130.50			130.50					
						SO	30.09.21	B S Khaneka	385.42								
						000938	07.10.21	Bronwen Birmingham	151.83		146.25						
						000939	07.10.21	B S Khaneka	180.00			180.00					
						000940	07.10.21	B S Khaneka	101.74								
						SO	01.11.21	B S Khaneka	385.42								
						000941	04.11.21	Royal British Legion	34.00								
						000942	04.11.21	B S Khaneka	56.70	126.00		56.70					34.00
						000943	04.11.21	Steve Morris	756.00								
						SO	30.11.21	B S Khaneka	385.42								
						000944	02.12.21	B S Khaneka	71.55								
						000945	02.12.21	J E Block	145.00		71.55						
						SO	31.12.21	B S Khaneka	385.42								
						000946	20.01.22	B S Khaneka	54.90								
						SO	31.01.22	B S Khaneka	385.42								
						000947	03.02.22	Treborer Village Hall	600.00					600.00			
						000948	03.02.22	Sylvia O'Brien	40.00								
						000949	03.02.22	B S Khaneka	56.70								
						SO	28.02.22	B S Khaneka	385.42								
						000950	03.03.22	One Voice Wales	175.00								
						SO	31.03.22	B S Khaneka	385.42								175.00
									10,558.00	298.54	448.11	721.80	4,625.04	1,800.00	320.83	207.32	2,136.36

**Cash Book Summary**

Balance b/w/d 01.04.21 13,263.83

Receipts 12,195.00

Payments -10,558.00

Balance c/w/d 31.03.22 14,900.83

**Cash Balance Breakdown**

War Memorial Fund 5267.64

Council Cash Fund 9633.19

14900.83

**Bank Reconciliation**

Balance per Bank Statement 31.03.22 15,075.83

deduct: Cheque not 000950 -175.00

14,900.83

Check 12,195.00

Check 10,558.00