

Our ref: BM/GT/WAL130

Mr Horton  
Burton Community Council  
Greenland  
Cucumber Hill  
Clarboston Road  
Haverfordwest  
Pembrokeshire  
SA63 4QP

**Grant Thornton UK LLP**  
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02 September 2019

Dear Mr Horton,

**Burton Community Council**

**Audit for the year ended 31 March 2019**

Please find enclosed the certified Annual Return for Burton Community Council for the year ended 31 March 2019.

The Council's fee will be charged in accordance with the time spent on each audit. Details of this have been published by the Wales Audit Office and published within "Fee Scheme – 2018/19".

**Satisfaction survey**

Please find enclosed our audit satisfaction survey that the Wales Audit Office has requested we ask you to complete. We would be grateful if you could complete and return the form to us by post to the address above. Alternatively, you can complete the survey online or return the form to us by e mail. Instructions are on the survey enclosed.

**Notice of Conclusion of Audit**

A copy of the Notice of Conclusion of Audit is enclosed for completion.

Yours sincerely,

*Grant Thornton UK LLP.*

Grant Thornton UK LLP

Audited Body Name Burton Community 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 03 / 09 / 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 30/09/2019 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 30<sup>th</sup> 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 £..... for each copy of the Annual Return.

Complete as locally appropriate

5. Days and times of availability  
mon - fri 9am - 5pm

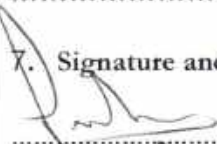
Complete as locally appropriate

6. Address where the Documents may be inspected or purchased

CLERK AND  
CABINET ROOM  
ROOMS 5A63.42P

Complete as appropriate

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

  
..... Clerk and / or Responsible Financial Officer  
P. Nelson

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:

BURTON COMMUNITY 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 30/8/19.

### 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 30/8/19

(Continue on a separate sheet if required.)

External auditor's name: Grant Thornton UK LLP

External auditor's signature: Grant Thornton UK LLP

Date: 30/8/19.

For and on behalf of the Auditor General for Wales

\* Delete as appropriate.



# Accounting statements 2018-19 for:

Name of body:

Insert name of body **BURTON COMMUNITY COUNCIL**

	Year ending		Notes and guidance for compilers
	31 March 2018 (£)	31 March 2019 (£)	

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	8888	10956	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	7400	8000	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	5474	1461	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	3621	4324	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	—	—	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).
6. (-) Total other payments	7185	9257	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	10956	6836	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).

## Statement of balances

8. (+) Debtors and stock balances	—	—	<b>Income and expenditure accounts only:</b> Enter the value of debts owed to the body and stock balances held at the year-end.
9. (+) Total cash and investments	10956	6836	<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	—	—	<b>Income and expenditure accounts only:</b> Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	10956	6836	<b>Total balances should equal line 7 above:</b> Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	27949	33949	The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.
13. Total borrowing	—	—	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

14. Trust funds disclosure note	Yes	No	N/A	Yes	No	N/A	The body 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).
			✓			✓	

**Burton Community Council - Auditor General for Wales' Audit Certificate and report**

The Auditor General for Wales issued Burton Community 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.

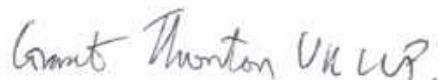
**Accounting for Fixed Assets**

The Council has depreciated its assets in 2018/19. Commercial concepts of depreciation, impairment adjustments, etc are not appropriate for local councils. For reporting purposes therefore, the 'book' value of fixed assets will usually stay constant until disposal.

Guidance on accounting for fixed assets is available in the One Voice Wales / SLCC publication "Governance and Accountability for Local Councils in Wales – A Practitioners Guide" chapter 17.

The Council should restate the 2019 figures on next year's Annual Return and write "restated" beneath the £ sign on the 2019 column.

Yours sincerely,



For and on behalf of the Auditor General for Wales

Date: 30/8/19.

Ref: WAL130