Cyngor Tref Glynnedd
Glynneath Town Council

The Clerk summons all Councillors to attend an Ordinary Meeting of the Full Council

To be held online and at Bethania Community Centre

On Monday the 29th of June 2026 at 6 PM

Members of the public and press are encouraged to join remotely if possible. Please contact the Clerk should you require assistance with physical access.

Microsoft Teams meeting

Join: https://teams.microsoft.com/meet/35141651731725?p=QovpeX9KhAhtJzoL7Y

Meeting ID: 351 416 517 317 25

Passcode: Es2pu66f

AGENDA

1. MAYORAL ANNOUNCEMENTS
2. TO ACCEPT APOLOGIES FOR ABSENCE
3. TO RECEIVE MEMBERS' DECLARATIONS OF INTEREST IN RESPECT OF THE BUSINESS TO BE TRANSACTED
4. PUBLIC QUESTIONS (LIMITED TO 15 MINUTES – S/O 3E)
5. TO CONSIDER THE INTERNAL AUDIT REPORT AND APPROVE THE FYE ACCOUNTS INCLUDING AGAR – ANNUAL GENERAL ACCOUNTING RETURN

Final Internal Audit Report Glynneath Town Council 2025-2026

Prepared by Kerry-Leigh Grabham

Background

All town and community councils are required by statute to make arrangements for an independent internal audit examination of their accounting records, systems of internal control and for the conclusions to be reported each year in the Annual Return.

This report set outs the work that undertaken in relation to the internal audit 2025 - 2026 financial year.

Internal Audit Approach

In undertaking the internal audit, I have regarded the materiality of transactions and their susceptibility to potential misreporting or misrepresentation in the yearend statement of accounts/annual return. The internal audit programme has been designed to cover and afford appropriate assurance that the Council's financial systems remain robust and operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory framework. The programme is also designed to facilitate the completion of the 'Internal Audit Report' in the Council's Annual Governance & Accountability Return, which requires independent assurance over several internal controls and objectives.

Areas of Testing

Determination	Findings 2025 - 2026	Recommendations 2025 - 2026
1. Appropriate books of account have been properly kept throughout the year.		.
Determination	**Findings 2025-2026**	**Recommendations 2025-2026**
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	Payments throughout the year were supported by invoices, properly recorded, and ultimately approved by Council. Due to staff sickness during the financial year, there was a delay in presenting some payment schedules for formal approval. These schedules were subsequently reviewed and approved at the earliest available meetings after year-end. Despite the timing delay, sampled payments were supported by appropriate documentation, and the Council complied with its Financial Regulations, including FR 6.3 (verification of invoices) and FR 6.9 (Council approval of payment schedules). VAT was correctly accounted for within the payment records. The delay was operational rather than procedural and did not compromise the integrity of the financial controls.	R1 - To strengthen resilience, Council may wish to consider a contingency arrangement for payment schedule preparation and presentation during periods of staff absence.

Determination	Findings 2025-2026	Recommendations 2025-2026
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	Council has demonstrated that it assesses significant risks and reviews the adequacy of arrangements to manage them. Formal risk assessments are in place, and the minutes show active, ongoing risk management across financial, operational, safety, and governance areas. Internal controls are reviewed, and risk-based decisions are routinely made.	
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.	The budget was prepared in detail, reviewed by Members, and approved in accordance with Financial Regulations. Budget monitoring took place during the year, and reserves were appropriate, clearly earmarked, and used responsibly to support financial stability and reduce precept pressure.	
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	Council did not receive all expected income during the 2025–2026 financial year. Several income streams under-performed against budget, most notably Town Hall hire income, which fell below expectations due to prolonged building closures, boiler failures, and refurbishment works. Pavilion hire income was also lower than forecast. Despite these shortfalls, all income that was received was properly recorded in	

	the accounting system, promptly banked, and VAT was appropriately accounted for. The income variances were operationally driven and have been transparently reflected in the 2026–2027 budget.	
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	The Council operates a petty cash system with a maintained float of £250, in line with its Financial Regulations. Petty cash payments are supported by receipts, which are retained and recorded within the accounting system. The petty cash account is reconciled.	
7. Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.	Payroll for all employees was correctly prepared, authorised, and processed in accordance with employment contracts and statutory requirements. The payroll summaries provided demonstrate accurate calculation of gross pay, PAYE, National Insurance, pension contributions, and employer on-costs, with no evidence of errors, unauthorised amendments, or late statutory payments. Staff costs are correctly recorded within the accounting system and align with approved budgets. Payroll payments were approved in the minutes through the Council's routine approval of payment schedules and bank reconciliations. These approvals, recorded throughout the year.	

	Councillor allowances were paid. The statutory Members' Allowances return was submitted on 23 January 2026, accurately reflecting the £618 paid and confirming that no other allowances or reimbursements were claimed.	
8. Asset and investment registers were complete, accurate, and properly maintained.	Council maintains a complete and up-to-date Fixed Asset Register, which accurately records all land, buildings, vehicles, machinery, IT equipment, and community assets at historic cost in accordance with proper practices. The register includes all required details—asset descriptions, acquisition dates, purchase values, locations, and current valuations where applicable—and has been updated for new acquisitions during the year, including laptops (2025), the paint machine (2026), the van (2024), and the trailer (2025). Major community assets such as the Town Hall, Welfare Park, Pont Walby Park, Bethania Community Centre, and the Skatepark are correctly included.	
9. Periodic and year-end bank account reconciliations were properly carried out.	Bank reconciliations have been carried out for each month and at year end.	

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.	Accounting statements have been prepared on the correct basis, with an underlying audit trail.	
11. Trust funds (including charitable trusts). The Council has met its responsibilities as a trustee.	N/A	

Annual Return for the Year Ended 31 March 2026

Accounting statement 2025-26 for:

Name of body: Glynneath Town Council

	Year ending		Notes and guidance
	31 March 2025 (£)	31 March 2026 (£)	**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	239896	363216	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	215604	221280	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	674777	293987	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	159325	166045	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	0	0	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).
6. (-) Total other payments	607736	606323	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	363216	106114	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
Statement of balances0			
8. (+) Debtors	90522	27031	**Income and expenditure accounts only:** Enter the value of debts owed to the body at the year-end.
9. (+) Total cash and investments	272695	79083	**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	363216	106114	**Total balances should equal line 7 above:** Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	813979	1691899	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).

Annual Governance Statement

We acknowledge as the members of the Council, 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, that for the year ended 31 March 2026:

	Agreed?		'YES' means that the Council:	Toolkit
	Yes	No*		
1. In consultation with the community, we have developed a vision and purpose for the Council and used this vision to inform the Council's plans, budget and activities.	x		Has consulted with the community and focussed its activities to meet the community's needs	A, C
2. We have adopted a Code of Conduct for members and officers and implemented an appropriate training plan for members to ensure all councillors understand their role and responsibilities.	x		Ensures that councillors understand and are equipped to deliver their roles and responsibilities.	B
3. We have ensured that we electronically publish the information the Council is required to publish by law, on its website at www.glynneathtowncouncil.gov.uk	X		Is transparent about its activities and provides the public with all information required by law	A, C, D, E
4. We have taken all reasonable steps to ensure that the Council complies with relevant laws and regulations when exercising its functions, including employment of staff and payment of allowances to members.	X		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 does so	
5. We have adopted standing orders, financial regulations and terms of reference and ensure that these are followed when conducting business including functions delegated to committees.	X		Has adopted rules and procedures to govern how the Council conducts its business including procurement of goods and services.	B, E
6. We have put in place arrangements for: • Effective financial management including the setting and monitoring of the Council's budget and preparation and approval of the annual accounts • Maintenance and security of accurate and up to date accounting and other financial records • Identifying potential liabilities, commitments, events and transactions that may have a financial impact on the Council.	X		Calculated its budget requirement in accordance with the law and properly monitors its financial position throughout the year and has prepared and approved its accounts in accordance with legislation	D
7. We have maintained an adequate system of internal control and management of risk, including: • measures designed to prevent and detect fraud and corruption including clearly documented procedures for authorising and making payments • assessment and management of risks facing the Council • an adequate and effective system of internal audit and reviewed the effectiveness of these arrangements.	X		Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge including arranging 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.	D, E
8. We have taken appropriate action on all matters raised in previous reports from internal and external audit.	X		Considered and taken appropriate action to address weaknesses /issues brought to its attention by internal and external auditors.	D, E
9. We have provided proper opportunity for the exercise of electors' rights in accordance with the requirements of the Public Audit (Wales) Act 2004 and the Accounts and Audit (Wales) Regulations 2014.	X		Has given all persons interested the opportunity to inspect the body's accounts as set out in the notice of audit issued by the Auditor General.	E
10. General power of Competence – The Council has resolved to adopt the General Power of Competence set out in Local Government and Elections (Wales) Act 2021		X	Meets the eligibility criteria to exercise the general Power of Competence	E

* Please include an explanation for any 'No' answers

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 £2127.04 under section 137. These payments are included within 'Other payments' in the Accounting Statement.
2. Please note that we have indicated 'yes' to answer 8 where we have received External Audit reports in time for any changes to be implemented. Practically speaking, we can only answer 'yes' to matters raised in the Internal Audit reports as external reports were not received until March this year for the previous three years.

Trust Funds

	Yes	No	N/A	
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.			X	Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.

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: **Minute ref:**
RFO signature:	**Chair signature:**
Name:	**Name:**
Date:	**Date:**

* Please include an explanation for any 'No' answers

Annual internal audit report to:

Name of body: **Glynneath Town Council**

The Council'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 2026.

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

	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.	x				Please see Internal Audit Report
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	x				Please see Internal Audit Report
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	x				Please see Internal Audit Report
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.	x				Please see Internal Audit Report
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	x				Please see Internal Audit Report
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	x				Please see Internal Audit Report
7. Salaries to employees and allowances to members were paid in accordance with contracts/ minuted approvals, and PAYE and NI requirements were properly applied.	x				Please see Internal Audit Report
8. Asset and investment registers were complete, accurate, and properly maintained.	x				Please see Internal Audit Report

* Please include an explanation for any 'No' answers

	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		Please see Internal Audit Report

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 ________23.06.2026_______________.] * 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: 23.06.2026

* Please include an explanation for any 'No' answers