APPENDIX IX

UHY Hacker Young
Chartered Accountants

St John's Chambers
Love Street
Chester CH1 1QN

Phone 01244 320532
Fax 01244 505930
Email office@uhy-chester.com
Web www.uhy-uk.com

Our ref: 10597/NSJ/JR

Ms L Fearn
Responsible Financial Officer
Prestatyn Town Council
7 Nant Hall Road,
Prestatyn.
LL19 9LR.

22nd May 2023

Dear Lisa,

Internal Audit Report
Year Ended 31st March 2022

I return to you the original of the annual return for the year 31st March 2023 duly signed by me as the internal auditor.

I also enclose my internal audit programme which outlines the work undertaken as part of the internal audit. This needs to be sent to the external auditors together with the annual return.

I should like to draw to your attention the following matter which came to our notice during the internal audit.

1. The 2022 external audit has not yet been completed and so we were not able to establish whether return had been qualified or not.

Finally, I would like to thank you and your staff for the assistance that you gave to us during the conduct of our audit.

Yours sincerely,

Uhy Hacker Young

Enc.

Community and Town Councils in Wales
Annual Return for the Year Ended 31 March 2023

Accounting statements 2022-23 for:

Name of body: PRESTATYN TOWN COUNCIL

	Year ending		Notes and guidance for compilers
	31 March 2022 (£)	31 March 2023 (£)	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	302,029	411,724	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	495,960	494,622	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	119,766	16,430	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	203,974	199,572	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	66,493	66,493	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).
6. (-) Total other payments	235,564	224,477	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	411,724	432,234	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
Statement of balances			
8. (+) Debtors	78,264	10,941	**Income and expenditure accounts only:** Enter the value of debts owed to the body at the year-end.
9. (+) Total cash and investments	367,026	437,700	**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	33,566	16,407	**Income and expenditure accounts only:** Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	411,724	432,234	**Total balances should equal line 7 above:** Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	1,680,774	1,635,929	The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.
13. Total borrowing	456,930	415,392	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/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 2023, that:

	Agreed? Yes	Agreed? No*	'YES' means that the Council/Board/Committee:	PG Ref
1. We have put in place arrangements for: • effective financial management during the year; and • 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
7. 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

	Yes	No	N/A		
9. Trust funds – The body 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.	○	○	◉	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 2022-23 was £8.82 per elector. In 2022-23, the Council made payments totalling £12,385.50 under section 137. These payments are included within 'Other payments' in the Accounting Statement.
2.
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	Approval by the Council/Board/Committee
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 2023.	I confirm that these accounting statements and Annual Governance Statement were approved by the Council/Board/Committee under minute reference: **Minute ref:** 50
RFO signature:	**Chair of meeting signature:**
Name: LISA FEARN	**Name:** BoB McCarry
Date: 28/06/23	**Date:** 28/06/23

Annual internal audit report to:

Name of body: PRESTATYN TOWN 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 2023.

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
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
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. Insert risk area	☐	☐	☑	☐	Insert text
13. Insert risk area	☐	☐	☑	☐	Insert text
14. Insert risk area	☐	☐	☑	☐	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 22 5 2023.] * 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 2021-22 and 2022-23. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit:	WHY HACKER YOUNG
Signature of person who carried out the internal audit:	Why Hacker Young
Date: 22 5 2023	

UHY Hacker Young
Chartered Accountants

INTERNAL AUDIT PROGRAMME

Local Council : PRESTATYN TOWN COUNCIL

Local Council Ref. : 10597 **County :** DENBIGHSHIRE

Annual Return Date : 2023

OVERVIEW	Yes or No ✓ / x	WP Ref.	Details
Were there any audit qualifications or notes on previous years Annual Return?	Not known	A A1	2022 External Audit has not been completed as at 18.5.23 so unable to establish if any comments made by External Auditor. Agreed opening balance figures to unaudited copy of 2022 Return on file.
Action taken on qualifications/notes if applicable and recorded in the Minutes.	YES	B	Risk Assessment approved during year. Fixed Asset Register amended. (F&M Min.69)
Has the Annual Return been completed correctly.	YES	C	Accounting Statement has been completed correctly.
Code of Conduct has been adopted. A Register of Members Interests is maintained.	YES YES	D E	FC Min. 274 Confirmed they are recorded in the Minutes and that the signed forms are filed in the Register.
The Council has formally adopted Standing Orders and Financial Regulations	YES	F	Reviewed throughout the year and approved at AGM (3.5.23)Min. 11 & 12
Investment Strategy has been drawn up and approved.	YES	G	Statement approved 3.5.23 at AGM

STATEMENT 1	Yes or No ✓ / x	WP Ref:	Details
Appropriate books of account have been properly kept throughout the year. - Is the cashbook maintained and up to date? - Is the cashbook arithmetically correct? - Is the cashbook regularly balanced?	YES YES YES	1 1.1	The accounts have been computerised and information is input on a regular basis. A month end checklist is completed and signed.

STATEMENT 2	Yes or No ✓ / x	WP Ref:	Details
The Council's financial regulations have been met. - A Responsible Officer has been appointed. - Items above the de minimis amount have been competitively purchased	 YES YES	2 2.1 2.2	Regulations reviewed during year and updated version adopted at AGM 3.5.23 (G). The clerk is the RFO Tenders reviewed and approved in Minutes (F&M min.155 &156) Sample checked paperwork for quotations, tenders & contracts.
Payments were supported by invoices. Section 137 Expenditure separately recorded and within statutory limits.	YES YES	2.3 2.4	Random sample check on payments recorded in daybook found all were supported by invoices and where appropriate purchase orders. Grant file reviewed. All grants were approved in Minutes. (WP 2.1 -F&M min 157 & 158)

Payments were approved in the minutes.	YES	2.5	BACS payments are approved by RFO and countersigned by at least one Member. Payments are approved by the Finance & Management Committee and reports are provided to Full Council who approve the Minutes of the F & M committee.
VAT was properly accounted for and reclaimed.	YES	2.6	VAT Returns are produced from the computerised accounts system. VAT on petty cash is now being reclaimed. Verified that VAT received agreed to the VAT returns.

STATEMENT 3	Yes or No ✓ / x	WP Ref.	Details
The Council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these. - Annual Risk Assessment reviewed and Policy adopted by Council	YES	3 3.1	F&M min.69
- Insurance Policy has adequate cover.	YES	3.2	Policy was reviewed and adequate cover was shown for Assets. Fidelity Cover is £500k.
- Internal Controls documented and regularly reviewed.	YES	3.3/3.4	Internal controls included in Financial Regulations. Office Financial Reconciliation procedures Manual drafted.

STATEMENT 4	Yes or No ✓ / x	WP Ref.	Details
The annual precept requirement resulted from an adequate budgetary process.	YES	4 4.1	Financial Estimates drawn up. Reviewed in detail by F & M committee and approved by Full Council (F&M min.136/ FC min 157).
Progress against budget was regularly monitored and reported to Council. - Are there any significant unexplained variances from budget	YES N/A	4.2 4.3/4.4	Regular reports are included in the Minutes. Variances from budget explained. Virements are made when appropriate.

Reserves are appropriate.	YES	4.5/4.10	Council have approved a 2023/24 budget that uses some of the general reserves. There are plans to review the level of general reserves to be held in the future. The Annual Report highlights actions planned for 2023/24.

STATEMENT 5	Yes or No ✓ / x	WP Ref.	Details
Expected income was fully received - The Precept recorded in the cashbook agrees to the County Council notification.	YES	5	Verified precept submitted to Denbighshire C.C. was received into the bank account.
Income was based on correct prices	YES		Sample tested invoices and agreed them to daybook and bank statements. The grant file was reviewed.
Income was promptly banked	YES		The majority of income is paid directly into the Council bank account.
VAT on income was appropriately accounted for.	N/A		VAT is not charged on income.

STATEMENT 6	Yes or No ✓ / x	WP Ref.	Details
Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	YES	6	Cash receipts are supported by receipts. VAT is reclaimed.
Security Controls are adequate and effective and reimbursement carried out regularly.	YES	6.1	Petty cash procedures manual in place. Regular reconciliations that are approved and signed.

STATEMENT 7	Yes or No ✓ / x	WP Ref.	Details
- Salaries to employees and allowances to members were paid in accordance with council approvals.	YES	7 7.1 7.2	Payroll signed and approved. Staffing structure and pay scale increased approved by Council.
- PAYE/ NIC has been properly operated by the Council as an employer.	YES		Payroll is administered by The Pay Role Ltd. Reports are provided to PTC. Verified a sample of payments from payroll records through to bank statements.
- Are other payments to the Clerk reasonable and approved by Council	YES		All overtime hours to Clerk are approved by at least 2 Councillors.

STATEMENT 8	Yes or No ✓ / x	WP Ref.	Details
Asset and investment registers were complete and accurate, properly maintained and up to date.	YES	8	The Asset Register has been updated for purchases and disposals. There are plans to carry out a review of all assets during 2023/24.

STATEMENT 9	Yes or No ✓ / x	WP Ref.	Details
Is there a Bank Reconciliation for each account. Are they carried out regularly on receipt of statements. Are there any unexplained balancing entries in any reconciliation.	YES YES N/A	9.1 9	Bank reconciliations are carried out regularly when the bank statements are received. The Daybook, bank statements and printed computer reconciliations are all signed monthly to show they have been reviewed and are correct.

STATEMENT 10	Yes or No ✓ / x	WP Ref.	Details
Year end accounts were prepared on the correct basis.	YES	4.4	The accounts are prepared on an Income and Expenditure basis.
The accounts agree to the cashbook.	YES	10 10.1 10.2	Income and Expenditure totals in the Daybook were agreed to the Annual Accounts.
The accounts were supported by an adequate audit trail from underlying records.	YES		Sample of payments recorded in the Daybook were traced back to invoices/PO's.
Where appropriate, debtors and creditors were properly recorded.	YES	10	Invoice and Income files checked and no omissions were found.

UHY Hacker Young
Chartered Accountants

INTERNAL AUDIT PROGRAMME

STATEMENT 11	Yes or No ✓ / x	WP Ref.	Details
The council has met its responsibilities as a Trustee	N/A		

RISK AREAS IDENTIFIED AND NOTES REQUIRED TO ANNUAL RETURN
None.

Based on the above Internal Audit work I conclude that the Annual Report may be signed off drawing the following matters to the attention of the Council:

Signed UHY Hacker Young Date 12 | 6 | 2023

Plone 19/6 ? ...

UHY Hacker Young
Chartered Accountants

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Our Ref: 10597/NSJ

Ms. L Fearn
Responsible Financial Officer
Prestatyn Town Council
7 Nant Hall Road
Prestatyn
LL19 9LR

22nd May 2023

Dear Ms. Fearn

Prestatyn Town Council

Internal Audit Engagement Letter

Roles and Responsibilities

UHY Hacker Young will conduct the internal audit work for your Council in relation to the 2023 Annual Return and such subsequent Annual Returns as required by the Council.

The work undertaken will specifically relate to Part 4 of the Annual Return, and aiding the Council to fulfil its obligations under Part 2 of the Annual Return. In conducting this work, we will comply with the requirements of:

- 'Governance and Accountability for Local Councils in Wales – A Practitioners' Guide'
- The Accounts and Audit (Wales) Regulations 2014 (as amended)
- Such other guidance and best practice that may be prevailing from time to time.

Additional internal audit work in relation to the Councils obligations under the regulations may also be undertaken by separate agreement.

Audit Planning

We will prepare a summary report on areas of non-compliance where such non-compliances are limited in nature and result in an unqualified audit report.

Where it may be necessary to qualify an internal audit report, we shall prepare a detailed report on those areas of non-compliance which have led to a qualification.

Where necessary we will attend council meetings, or other meetings with officers or councillors to discuss our audit report and findings. We reserve the right to raise an additional fee in relation to attendance at such meetings, but will agree this fee, if any, in advance of such meeting.

Independence and Competence

We will ensure that staff conducting and supervising audits are appropriately trained and qualified for the level of work undertaken.

We will ensure that we maintain independence from the day to day activities of the council. We will not provide additional consultancy or advisory services to the council which may compromise our audit independence.

Auditing Standards require us to appoint an engagement partner who shall take overall responsibility for the planning and conduct of the audit, and for the report that is issued on behalf of the firm. We have assessed the professional requirements of this assignment and have nominated Mr Nicolaus Jenkins as the Senior Statutory Auditor.

We are bound by the code of ethics of the Institute of Chartered Accountants in England and Wales, and accept instructions to act for you on the basis that we will act in accordance with those ethical guidelines.

Access to Information, Members and Officers

In undertaking our work, we will be provided such information as we may reasonably require to complete our audit, subject to reasonable notice. Where we have requested but have been unable to obtain such information, we will notify the council in writing of the information that we have not received.

In order to complete our work, we will be provided with access to such records, officers or members as may be appropriate and necessary.

The records made available to us will be sufficiently well ordered and maintained as to permit a timely and effective audit.

Remuneration

The fee for our work will be in accordance with the fee quote previously provided. If additional audit time is required then this would be discussed and invoiced as per our proposal letter. The fee includes all travel and out of pocket expenses.

Yours sincerely,

UHY Hacker Young

ANNUAL RETURN

FOR THE YEAR ENDED 31 MARCH 2023

Prestatyn Town Council

SECTION 2 - THE STATEMENT OF ACCOUNTS

In completing the boxes below please explain any significant variances on a separate sheet and send this to the external auditor together with a copy of your bank reconciliation as at 31 March 2023. See page 6 and the Practitioners Guide for guidance

		Last Year £	This Year £	General Notes for Guidance
1	Balances brought forward	302,029	411,724	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	495,960	494,622	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3	(+) Total other receipts	119,766	16,430	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4	(-) Staff costs	203,974	199,572	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	66,493	66,493	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).
6	(-) Total other payments	235,565	224,477	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	411,724	432,234	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8	(+) Debtors	78,263	10,941	Income and expenditure accounts only: Enter the value of debts owed to the body at the year-end.
9	(+) Total cash and investments	367,026	437,701	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.
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11	(=) Balances carried forward	411,724	432,234	Total balances should equal line 7 above: Enter the total of (8+9-10).
12	Total fixed assets and long-term assets	1,680,774	1,635,929	The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.
13	Total borrowing	456,930	415,392	The outstanding capital balances as at 31 March of all loans from third parties (including PWLB)

I confirm that the statement of accounts contained in this annual return presents fairly the financial position of the council and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2023

Signed ______ Responsible Financial Officer Date 28/06/23

I confirm that these accounts were approved by the council and recorded as council minute reference: 50 Date 28/06/23

Signed ______ Date 28/06/23

Chair of meeting approving council's accounts

Working Detail for ANNUAL RETURN

FOR THE YEAR ENDED 31 March 2023

Prestatyn Town Council

		Last Year £	This Year £	Code	and Centre	Code Description
1		0	0	300	0	Current Year Fund
1		245,169	327,634	310	0	General Reserves
1		8,860	8,860	320	0	EMR - Committed Expenditure
1		30,000	30,000	321	0	EMR - Property MaintenanceFund
1		18,000	18,000	322	0	EMR - Elections Holding Fund
1		0	1,016	323	0	EMR - TESCO GRANT BAGS 4 HELP
1		0	0	324	0	EMR - Dementia Aware
1		0	1,709	325	0	EMR - Mind Music
1		0	2,136	326	0	EMR - GYM Enabling Virt Comms
1		0	22,369	327	0	EMR - GYM CC
1		0	0	328	0	EMR - Well Being
1		0	0	329	0	EMR - Meliden CC Roof Repairs
1		0	0	330	0	EMR - Warm Hubs 2
1		0	0	331	0	EMR - Warm Hubs 3
1	Balances brought forward	**302,029**	**411,724**	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		495,960	494,622	1076	100	Precept
2	(+) Income from local taxation/levy	**495,960**	**494,622**	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.		
3		3,903	4,985	1100	100	Rental Income
3		52,897	9,481	1200	100	Grants Received
3		390	104	1300	100	Activities / Charges
3		970	100	1400	100	Donations
3		48	1,166	1500	100	Bank Interest
3		0	0	1600	100	DCC DEED OF SURRENDER
3		50,000	0	1600	300	DCC DEED OF SURRENDER
3		0	594	1700	100	Other Income
3		11,558	0	1700	300	Other Income
3	(+) Total other receipts	**119,766**	**16,430**	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.		
4		157,702	114,210	4000	250	Net Salaries
4		14,588	45,338	4010	250	PAYE
4		31,683	40,024	4020	250	Superannuation
4	(-) Staff costs	**203,974**	**199,572**	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		66,493	66,493	4665	550	Scala Cinema & Art Centre Loan
5	(-) Loan interest/Capital repayments	**66,493**	**66,493**	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).		
6		3,401	248	4030	250	Staff Contingency e.g. Agency
6		1,500	36	4040	250	Travelling - Officers
6		1,249	118	4050	250	Training & Development

Continued over page

Working Detail for ANNUAL RETURN

FOR THE YEAR ENDED 31 March 2023

Prestatyn Town Council

	Last Year £	This Year £	Code	and Centre	Code Description
6	867	2,500	4100	100	Mayor - Public Participation
6	0	800	4110	100	Mayor's Allowance
6	1,800	2,100	4120	100	IRPW & Councillor Allowance
6	50	220	4130	100	Councillor Training
6	0	19	4140	100	Travelling - Councillors
6	0	27,898	4150	100	Elections / Democracy
6	2,000	2,300	4200	150	Audit
6	2,149	676	4210	150	Legal / Professional Expenses
6	35	134	4215	150	Bank Charges
6	674	1,540	4220	150	Subscriptions/Publications/Lic
6	5,878	5,234	4240	150	Insurance
6	1,828	172	4300	150	Advertising / Marketing
6	4,607	386	4310	150	Website
6	2,332	0	4320	150	Social Media/Events
6	1,603	3,958	4330	150	Printing & Stationery
6	1,029	852	4340	150	Postage
6	245	269	4350	150	Welsh Translation
6	4,484	1,790	4400	300	Telephones / Broadband
6	6,626	6,052	4440	300	Business / Water Rates
6	9,311	1,797	4450	300	Electricity / Gas
6	348	3,858	4460	300	IT Support and IT Software
6	1,699	590	4470	300	Photocopying
6	1,036	1,022	4480	300	Repairs & Maintenance
6	2,336	1,948	4490	300	Cleaning Services
6	0	0	4500	150	Petty Cash
6	714	177	4510	150	Miscellaneous
6	2,000	0	4520	150	Contingency
6	27,210	25,416	4600	550	Envir Flowers/Amenity/Watering
6	10,538	9,558	4605	550	Hanging Baskets / Troughs
6	28,389	23,916	4610	550	Festive Lighting Installation
6	3,322	2,417	4615	550	Public Seats - Maintenance
6	4,050	0	4620	550	Public Gardens
6	5,645	4,361	4625	550	Notice Boards
6	129	0	4630	550	Tourism Signage
6	180	0	4635	550	Footway Improvements
6	12,179	12,700	4640	550	Car Parks
6	22,000	10,000	4650	550	Crime Prevention CCTV / Radio
6	0	5,000	4655	550	Play Areas
6	4,429	8,570	4660	550	Community Centre Expenditure
6	228	11,786	4670	550	Local community services
6	2,749	2,882	4700	700	Holiday Leisure Activity

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Working Detail for ANNUAL RETURN

FOR THE YEAR ENDED 31 March 2023

Prestatyn Town Council

		Last Year £	This Year £	Code	Centre	Code Description
6		0	454	4710	700	Festival / Youth Activities
6		3,534	18,508	4720	700	PTC Events /Activities / Promo
6		3,558	2,672	4730	700	Environmental / Community
6		903	196	4740	700	Mind Music
6		140	6,936	4750	700	Mental Health Well Being
6		0	1,000	4800	800	Grants- New Local Organisation
6		1,240	2,000	4810	800	Grants- Existing Organisation
6		200	200	4820	800	Cultural Grants / Eisteddfod
6		0	1,650	4830	800	Carnival Committee
6		600	600	4850	800	Car show
6		1,000	0	4860	800	Wales / Britain in Bloom
6		1,800	2,000	4870	800	Benefits Advice Shop/ Other
6		2,500	0	4880	800	Citizens Advice Bureau
6		2,025	1,000	4890	800	Walks Programme / Festival
6		2,218	0	4895	800	Business Support
6		450	746	4900	900	Office Furnishings/Equipment
6		2,277	2,167	4910	900	IT Equipment
6		1,152	0	4920	900	IT Software - do not use
6		31,117	1,050	4930	900	Community Centres Improvements
6		0	0	4940	900	Health/Sport/Leisure
6	(-) Total other payments	**235,565**	**224,477**	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	**411,724**	**432,234**	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).		
8		66,260	0	100	0	Debtors
8		0	0	101	0	Sales Ledger Debtors
8		12,004	10,799	105	0	VAT Control A/c
8		0	142	110	0	Prepayments
8	(+) Debtors	**78,263**	**10,941**	Income and expenditure accounts only: Enter the value of debts owed to the body at the year-end.		
9		366,979	436,634	200	0	Barclays Premium / Current
9		0	0	205	0	Deposit Account
9		0	1,059	210	0	Mayoral Account
9		0	8	220	0	Petty Cash Account
9		22	0	225	0	Petty Cash 20-21
9		25	0	230	0	PTC Cash from Activities
9	(+) Total cash and investments	**367,026**	**437,701**	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		0	0	500	0	Purchase Ledger Creditors
10		33,566	0	501	0	Other Creditors
10		0	1,059	502	0	Mayoral Account

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Working Detail for ANNUAL RETURN

FOR THE YEAR ENDED 31 March 2023

Prestatyn Town Council

		Last Year £	This Year £	Code	Centre	Code Description
10		0	10,970	510	0	Accruals
10		0	4,378	520	0	Receipts in Advance
10		0	0	565	0	Holding Deposits
10		0	0	566	0	Damage Deposits
10	(-) Creditors	**33,566**	**16,407**	Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.		
11	(=) Balances carried forward	**411,724**	**432,234**	Total balances should equal line 7 above: Enter the total of (8+9-10).		
12		1,680,774	1,635,929	12	0	Total Fixed Assets
12	Total fixed assets and long-term assets	**1,680,774**	**1,635,929**	The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.		
13		456,930	415,392	13	0	Total Borrowings
13	Total borrowing	**456,930**	**415,392**	The outstanding capital balances as at 31 March of all loans from third parties (including PWLB)		