

Internal Drainage Boards in Wales

Annual Return for the Year Ended 31 March 2025

Accounting statements 2024-25 for:

Name of body:

HARLECH A MAENTWROG INTERNAL DRAINAGE DISTRICT

	Year ending		Notes and guidance for compilers
	31 March 2024 (£)	31 March 2025 (£)	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	20,871	17,867	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. (+) Rates and special levies	28,723	29,299	Total amount of receipts or income in the year from direct rates on landowners and special levies on local authorities.
3. (+) All other income	0	0	Total receipts or income as recorded in the cashbook less the rates and special levies (line 2) including contributions from EA.
4. (-) Watercourses and pumping stations	29,566	29,030	Total payments or expenditure including capital spending and employment costs on construction and maintenance of watercourses and pumping stations.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the Board's borrowing (if any).
6. (-) Total other payments	2,161	2,161	Total payments or expenditure as recorded in the cashbook less watercourses and pumping stations (line 4) and loan interest/ capital repayments (line 5) including contributions to EA.
7. (=) Balances carried forward	17,867	15,975	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	811	1,392	Income and expenditure accounts only: Enter the value of debts owed to and stock balances held at the year-end.
9. (+) Total cash and investments	17,056	14,583	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 Board (except borrowing) at the year-end.
11. (=) Balances carried forward	17,867	15,975	Total balances should equal Line 7 above: Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	0	0	The original asset and investment register value at 31 March of all fixed assets owned by the Board and any other long-term assets – eg, loans to third parties, other investments to be held for the long term ie, more than 12 months.

Annual Governance Statement

We acknowledge as the members of the Board, 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 2025, that:

	Agreed?		'YES' means that the Board:	PG Ref
	Yes	No*		
<p>1. We have put in place arrangements for:</p> <ul style="list-style-type: none"> • effective financial management during the year; and • the preparation and approval of the accounting statements. 	<input checked="" type="radio"/>	<input type="radio"/>	Properly sets its budget and manages its money and prepares and approves its accounting statements as prescribed by law.	6, 12
<p>2. We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.</p>	<input checked="" type="radio"/>	<input type="radio"/>	Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.	6, 7
<p>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.</p>	<input checked="" type="radio"/>	<input type="radio"/>	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
<p>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.</p>	<input checked="" type="radio"/>	<input type="radio"/>	Has given all persons interested the opportunity to inspect the body's accounts as set out in the notice of audit.	6, 23
<p>5. We have carried out an assessment of the risks facing the Board and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.</p>	<input checked="" type="radio"/>	<input type="radio"/>	Considered the financial and other risks it faces in the operation of the body and has dealt with them properly.	6, 9
<p>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.</p>	<input checked="" type="radio"/>	<input type="radio"/>	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
<p>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 Board and, where appropriate, have included them on the accounting statements.</p>	<input checked="" type="radio"/>	<input type="radio"/>	Disclosed everything it should have about its business during the year including events taking place after the year-end if relevant.	6
<p>8. We have taken appropriate action on all matters raised in previous reports from internal and external audit.</p>	<input checked="" type="radio"/>	<input type="radio"/>	Considered and taken appropriate action to address issues/weaknesses brought to its attention by both the internal and external auditors.	6, 8, 23

* 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 statements and/or the Annual Governance Statement

1.

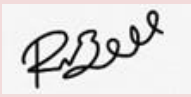

2.

3.

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

Board approval and certification

The Board 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.

<p>Certification by the RFO</p> <p>I certify that the accounting statements contained in this Annual Return present fairly the financial position of the Board, and its income and expenditure, or properly present receipts and payments, as the case may be, for the year ended 31 March 2025.</p>	<p>Approval by the Board</p> <p>I confirm that these accounting statements and Annual Governance Statement were approved by the Board under minute reference:</p>
<p>RFO signature: </p>	<p>Minute ref: Agreed by Board in January that Rachael Cunningham can approve on behalf of the Board.</p>
<p>Name: Robert Bell</p>	<p>Chair of meeting signature: </p>
<p>Date: 14/05/2025</p>	<p>Name: Rachael Cunningham</p> <p>Date: 16/05/2025</p>

Annual internal audit report to:

Name of body: **HARLECH A MAENTWROG INTERNAL DRAINAGE DISTRICT**

The Board'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 2025.

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

	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.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Undertaken in line with the agreed terms of reference for IDDS Internal Audit Annual Review.
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	As per above.
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	Follow-up on Action against recommendation will be tracked through ARAC to completion.
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.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Undertaken in line with the agreed terms of reference for IDDS Internal Audit Annual Review.
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Undertaken in line with the agreed terms of reference for IDDS Internal Audit Annual Review.
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	No petty cash payments made.
7. Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Undertaken in line with the agreed terms of reference for IDDS Internal Audit Annual Review.
8. Asset and investment registers were complete, accurate, and properly maintained.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	As per above.

	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.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	As per above.
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.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	As per above.

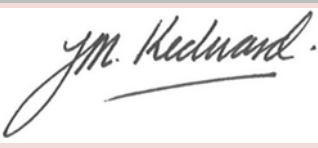
For any risk areas identified by the Board (list any other risk areas below or on separate sheets if needed) adequate controls existed:					
	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
11. If Risk Management for IDD is not effective, enabling escalation of risks and oversight of their management, then there is a risk they could materialise and progress to become issues.	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<p>IDD risks should be identified and managed in line with NRW's Risk Management Framework and ensure that there is effective oversight of their management.</p> <p>Follow-up on Action against recommendation will be tracked through ARAC to completion.</p>

* 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.

Internal audit confirmation

I/we confirm that as the Board'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 2023-24 and 2024-25. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit: Jacqui Kedward, Head of Internal Audit
Signature of person who carried out the internal audit: 
Date: 31 July 2025

Auditor General for Wales' Audit Certificate and report

I report in respect of my audit of the accounts under section 13 of the Act, whether any matters that come to my attention give cause for concern that relevant legislation and regulatory requirements have not been met. My audit has been conducted in accordance with guidance issued by the Auditor General for Wales.

I certify that I have completed the audit of the Annual Return for the year ended 31 March 2025 of:

HARLECH A MAENTWROG INTERNAL DRAINAGE DISTRICT

Auditor General's report

Audit opinion

Except for the matters reported below, on the basis of my review, in my opinion no matters have come to my attention giving cause for concern that in any material respect, the information reported in this Annual Return:

- has not been prepared in accordance with proper practices;
- that relevant legislation and regulatory requirements have not been met;
- is not consistent with the Committee's governance arrangements; and
- that the Committee does not have proper arrangements in place to secure economy, efficiency and effectiveness in its use of resources.

The Board has been unable to provide sufficient appropriate evidence to demonstrate that the drainage rates set on the occupiers of land within its area and special levies set on Local Authorities was in compliance with the Land and Drainage Act 1991 Section 36 to 41 and that the financial burden has been equitably divided between land owners and Local Authorities.

Other matters arising and recommendations

There are no further matters or recommendations that I wish to draw to the Committee's attention.

External auditor's name:

Matthew Edwards

External auditor's signature:

For and on behalf of the Auditor General for Wales



30 March 2026