

Auditor General's report and audit opinion

I certify that I have completed the audit of the Annual Return for the year ended 31 March 2026 of **Langstone Community Council**. My audit has been conducted on behalf of the Auditor General for Wales and in accordance with the requirements of the Public Audit (Wales) Act 2004 (the 2004 Act) and guidance issued by the Auditor General for Wales.

Audit opinion: Qualified

Except for the matters reported below in my Basis for Qualification, on the basis of my audit, in my opinion no matters have come to my attention to give 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 legislative and regulatory requirements have not been met;
- is not consistent with the Council's governance arrangements; and
- that the Council does not have proper arrangements in place to secure economy, efficiency and effectiveness in its use of resources.

Basis of Qualification

Accounting Statement

I am unable to conclude whether or not the Accounting Statement fairly present the Council's income and expenditure and financial position:

- The current year Accounting Statement is arithmetically incorrect. Line 7 is recorded as £60511. However, the total of lines 1 to 6 is £57,037.

Other matters and recommendations

I draw the Council's attention to the following matters and recommendations which do not affect my audit opinion but should be addressed by the Council.

Arithmetic Error in Accounts – Rounding

The Accounting Statement contains a material arithmetic error. We recommend that the Council checks the arithmetic accuracy of the accounting statement and makes the necessary corrections before the accounts are approved.

Explanation of variances – Total Cash & Other Investments

Each year, we send the Council an audit notice that specifies the information required for audit. This includes details of requirements for explaining variances between the current and prior years' accounts. Further guidance is set out in the Practitioners' Guide. We recommend that the Council carefully reviews the audit notice and Practitioners' Guide to ensure that it provides the information required for audit.

There are no further matters I wish to draw to the Council's attention.

 Richard Harries, Director, Audit Wales For and on behalf of the Auditor General for Wales	Date: 25/09/2026
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