



Cyngor Tref y Trallwng | Welshpool Town Council

Welshpool Town Council, Tourist Information Centre, The Vicarage Gardens, Welshpool, SY21 7DD
Tel: 01938 553142 Email: town.clerk@welshpooltowncouncil.gov.uk

Agenda & Summons Finance Committee - 21/05/2025 7:15pm

15th May 2025

To: Councillor(s) David France, Dr Ben Gwalchmai, Julie Arnold, Morag Bailey (Chair), Phil Owen, Revd William Rowell, Sally Fitzgerald

Dear Councillor,

You are hereby summoned to attend a meeting of the Finance Committee of Welshpool Town Council which will be held on Wednesday 21st May 2025 in the Council Chamber, Welshpool Town Hall at 7:15pm to transact the business outlined below.

Yours sincerely,

Richard T Williams LLB (Hons)
Town Clerk & Proper Officer

In accordance with the Local Government and Elections (Wales) Act 2021, this meeting is available to view by remote means. Please visit <https://us02web.zoom.us/j/83655636812?pwd=ynRkiaTwJ1hUCLeWgDOVDJYJtAwq6N.1> to join online or use Zoom Meeting ID 836 5563 6812 and passcode 233353, or via telephone by ringing +44 203 481 5237 .

Agenda

1. WELCOME AND APOLOGIES FOR ABSENCE

The Chair will welcome Councillors and members of the public and will receive, and if desired, resolve to approve, any apologies for absence.

2. DECLARATIONS OF INTERESTS AND DISPENSATIONS

To receive and resolve if desired, declarations of interest and relevant dispensations. [Part III, Local Government Act 2000]

[Appendix A]

3. PUBLIC PARTICIPATION

To receive members of the public who wish to address the meeting, in respect of any item of business included in the agenda. No resolutions may be made under this item and should relate only to matters of Council policy or practice, and not individual affairs or the questioner or any other named person. [Para. 27A, Sch 12, Local Government Act 1972]

4. MINUTES AND MATTERS ARISING

4.1. Previous Minutes

To approve and sign as a correct record, the minutes from the meeting of the Finance Committee on 16/04/2025.

[Appendix B]

4.2. Matters Arising

To report for information purposes only matters arising from the Finance Committee on 16/04/2025.

5. FINANCIAL MATTERS

5.1. Council Accounts (April 2025 - Period 1)

To consider the Bank Reconciliation and Cashbook Reports and Income and Expenditure Report for April 2025.

[Appendix C]
[Appendix D]
[Appendix E]
[Appendix F]
[Appendix G]
[Appendix H]
[Appendix I]

5.2. Payment of Invoices - May

To consider payment of invoices for May 2025, including any additional payments tabled on the night.

[Appendix J]

5.3. Investments & Reserves Strategy

To consider and recommend for approval changes to Council investments and revised Investment and Reserves Strategy. [Section 12, Local Government Act 2003]

[Appendix K]

5.4. Debit Card

To consider an update from the RFO in respect of Debit Cards.

6. FINANCIAL REGULATIONS

To consider and recommend for approval revised Financial Regulations for 2025-26.

[Appendix L]

7. RISK REGISTER

To consider and recommend for approval a revised Risk Register.

[Appendix M]

8. FEES AND CHARGES

To consider a report from the Town Clerk on Fees and Charges.

[Appendix N]

9. GRANTS

To receive an update on current grant activity.

10. DATE OF NEXT MEETING

To note that the next meeting of Finance Committee will be subject to the Annual Meeting.

11. CONFIDENTIAL SESSION - EXCLUSION

To resolve, if required, that members of the public and press be requested to leave the meeting by reason of the confidential nature of the business about to be transacted. [Section 1(2), Public Bodies (Admission to Meetings) Act 1960]

12. SALES LEDGER - DEBTORS [CONFIDENTIAL]

To receive an update on the Sales Ledger.

Appendix A



Cyngor Tref y Trallwng | Welshpool Town Council Declaration of Interests Flowchart

What matters are being discussed at the meeting?

Do any relate to my interests?

- A Does it affect my entries in the Register of Interests?
- OR**
- B Does it affect the well being or financial position of me, my partner, my relatives or my friends or my, my partner's, my relatives' or my friends':
- jobs, employers or businesses;
 - companies in which I or they are a director or where I or they have a shareholding of more than £5,000 (nominal/face value);
 - business partnerships; and
 - the following organisations where I or they hold a position of general control or management:
 - other bodies where I or they represent the authority;
 - other public authorities;
 - companies, industrial and provident societies and charitable bodies;
 - bodies whose main purpose is to influence public opinion or policy; and
 - trade unions or professional associations

More than other people in the authority's area?

NO

YES

**Disclose the
existence & nature
of your interest**

You may have a
personal interest in
the matter

Would a member of the public – If he or she knew all the facts – reasonably think that personal interest was so significant that my decision on the matter would be affected by it?

NO

**You can
participate in
the meeting
and vote**

YES

You may have a
prejudicial interest

This matter relates to:

- another authority of which I am a member;
- another public authority in which I hold a position of general control or management;
- other bodies where I represent the authority;
- statutory sick pay where I am in receipt of, or are entitled to, such pay from my authority; or
- allowances or payments made under sections 141-160 of the Local Government (Wales) Measure 2011

NO

**Also, withdraw from
the meeting by
leaving the room or
chamber. Do not try
to improperly
influence the decision**

**And, considering whether or not it is
appropriate I participate in the decision
making, do I regard myself as not
having a prejudicial interest?**

YES

Personal Interest

Prejudicial Interest

LOCAL GOVERNMENT ACT 2000

MEMBERS' CODE OF CONDUCT –PARAGRAPH 11 (4)
PARAGRAPH 14 (3) (b) (ii)

NOTIFICATION IN RESPECT OF:-

(1) PERSONAL INTEREST ORALLY DISCLOSED AT MEETING

[(2) DISPENSATION RELIED UPON AT MEETING]

1.	NAME OF MEMBER:	
----	-----------------	--

2. DATE AND DETAILS OF MEETING AT WHICH ORAL DISCLOSURE OF PERSONAL INTEREST MADE:

DATE:	
MEETING:	

3. AGENDA ITEM NUMBER AND BUSINESS TO WHICH THE PERSONAL INTEREST RELATES :

AGENDA ITEM:	
BUSINESS CONSIDERED:	

4. DETAILS OF PERSONAL INTEREST

(Insert ALL category number(s) referred to in the accompanying guidance notes that apply together with any Additional Detail): If this involves SENSITIVE information give details of the agreement of the Monitoring Officer allowing you to simply disclose the EXISTENCE of the interest

--

5. PREJUDICIAL INTEREST

Complete sections (a), (b), (c) and (d) in the box below by deleting those sections and words in square brackets as appropriate.

The personal interest detailed in Section 4 above:-

[(a) Is NOT a prejudicial interest because the business concerned relates to [another relevant authority of which I am also a member] [another public authority or body exercising functions of a public nature in which I hold a position of general control or management] [a body to which I have been elected, appointed or nominated by my Council] [my role as a non LEA School Governor and the business does not relate to my school] [my role as a member of the Local Health Board] AND the business does not relate to the determination of any approval, consent, licence, permission or registration]

[(b) Is NOT a prejudicial interest because (under the objective, public perception test in Paragraph 12 (1) of the Members' Code of Conduct) it WOULD NOT be regarded as so significant that it is likely to prejudice my judgement of the public interest].

[(c) Is NOT a prejudicial interest because the business relates to a grant, loan or other form of financial assistance to community or voluntary organisations up to £500].

[(d) IS ALSO A PREJUDICIAL INTEREST because (under the objective, public perception test in Paragraph 12 (1) of the Members' Code of Conduct) it WOULD BE regarded as so significant that it is likely to prejudice my judgement of the public interest].

6. IF YOU HAVE A PREJUDICIAL INTEREST IN RESPECT OF WHICH YOU HAVE THE BENEFIT OF A DISPENSATION GRANTED BY THE STANDARDS COMMITTEE/SUB-COMMITTEE YOU MUST ALSO COMPLETE THE BOX BELOW.

DATE OF MEETING OF THE STANDARDS COMMITTEE/SUB-COMMITTEE	
EXACT WORDING OF DISPENSATION [As an alternative you may simply attach the letter (or a copy) from the Standards Committee/Sub-Committee notifying you of the grant of dispensation]	

7. DATE AND SIGNATURE:

DATE:	
SIGNATURE:	

This written notification, fully completed, dated and signed must be given BEFORE or IMMEDIATELY AFTER the close of the meeting to the Clerk.

V:\WLEGAL\CLARENCE\STANDARDS\TOWN AND COMMUNITY COUNCILS – DECLARATION OF INTEREST (VERSION 2)

Appendix B



Cyngor Tref y Trallwng | Welshpool Town Council

Welshpool Town Council, Tourist Information Centre, The Vicarage Gardens, Welshpool, SY21 7DD
Tel: 01938 553142 Email: town.clerk@welshpooltowncouncil.gov.uk

DRAFT

Minutes of the Finance Committee held on 16/04/2025 7:15pm in Council Chamber, Welshpool Town Hall.

PRESENT:

Councillor Julie Arnold
Councillor Morag Bailey (Chair)
Councillor Phil Owen
Councillor Revd William Rowell
Councillor Sally Fitzgerald

Apologies for absence:

Councillor David France
Councillor Dr Ben Gwalchmai

Absent:

Also in attendance:

Councillor Carol Robinson
Richard Williams - Town Clerk & Proper Officer
Vanessa Voysey - Responsible Finance Officer

F160425/1. WELCOME AND APOLOGIES FOR ABSENCE

The Chair welcomed everyone to the meeting. Apologies for absence were received from Cllr David France and Cllr Dr Ben Gwalchmai.

F160425/2. DECLARATIONS OF INTERESTS AND DISPENSATIONS

None.

F160425/3. PUBLIC PARTICIPATION

None.

F160425/4. MINUTES

RESOLVED

To confirm the minutes of the Finance Committee held on the 19th March 2025 with the following amendment:

- F109.2024 - the reference to 19th April should read 16th April"

Proposed by Cllr Revd William Rowell, seconded by Cllr Phil Owen

F160425/5. FINANCIAL MATTERS

F160425/5.1 Council Accounts (March 2025 - Period 12)

Councillors scrutinised the accounts and asked questions of the Responsible Finance Officer including:

- Resources for Change - £6,000. It was noted that this was for the expression of interest work on the Town Hall and the Skatepark.
- Midland Fencing. A query was raised regarding VAT. It was noted that the fencing cost was to be split with the Bowling Club contributing £6,000.
- Total Energies. It was noted that energy costs for the public toilets seem incredibly high. The RFO explained that she had been approached with a quotation for changing energy suppliers and that this should result in a saving.
- Triangle House. It was noted that the Council is still paying for energy bills at Triangle House. The RFO explained that this will need to be billed to the current occupiers.

RECOMMENDED

To authorise the RFO and the Town Clerk to enter into new energy agreements where appropriate to get the best deal for the Council.

Proposed by Cllr Phil Owen, seconded by Cllr Revd William Rowell

F160425/5.2 Payment of Invoices - April

A query was raised in relation to a payment of £3000 for rent at the Railway Sidings and Dock Loading at the Motte and Bailey site. The Town Clerk explained the current lease arrangements for the site.

RECOMMENDED

To confirm and agree payment of invoices for End of Year 2024/25 and April 2025.

Proposed by Cllr Sally Fitzgerald, seconded by Cllr Revd William Rowell

F160425/5.3 Section 137 Expenditure Limit for 2025/26

The Town Clerk explained that this item was for information only and is based on the number of electors. The Council does not have any budget for general Section 137 grants in this financial year, however this power is used to pay items where no statutory power exists.

F160425/5.4 IRPW Annual Report 2025/26

The Town Clerk gave an update on the new annual report issued by the IRPW for the 2025/26 financial year. He explained that a report will be presented to Full Council at the Annual Meeting.

F160425/6. THE HUB

The RFO gave an update on banking arrangements for the Hub and asked for authorisation to setup a new charitable account with Lloyds, which the Hub monies, which are primarily cash, can be banked at the Post Office.

RECOMMENDED

To authorise the RFO to setup a new bank account at Lloyds for the Hub.

Proposed by Cllr Sally Fitzgerald, seconded by Cllr Julie Arnold

F160425/7. END OF YEAR 2024/25

The RFO updated on the end of year process and explained that whilst being a tough year financially, the Council ended the year with a general reserve balance of £49,995, compared to last year which was £1,332. The Town Clerk expressed his thanks to the RFO and the entire team for getting the Council in a position which it can now continue to grow it's reserves in line with it's agreed Reserves Strategy.

The RFO confirmed that the internal audit was taking place in June, with final report ready to be signed off and certified by the Council prior to the 30th June for submission to Audit Wales.

F160425/8. DATE OF NEXT MEETING

Due to the scheduling of the Annual Meeting, which is now to be held on the 28th May 2025 the next date of the Finance Committee will be 21st May 2025.

F160425/9. CONFIDENTIAL SESSION - EXCLUSION

RESOLVED
That members of the public and press be requested to leave the meeting by reason of the confidential nature of the business about to be transacted.

Proposed by Cllr Morag Bailey, seconded by Cllr Revd William Rowell

F160425/10. SALES LEDGER - DEBTORS [CONFIDENTIAL]

The RFO and the Town Clerk gave an update on debtors.

The meeting finished at 20:48.

Signed: Dated:

Councillor Morag Bailey (Chair)

Decision/Action Log

Item		Assigned	Status
4	RESOLUTION Minutes To confirm the minutes of the Finance Committee held on the 19th March 2025 with the following amendment: - F109.2024 - the reference to 19th April should read 16th April"	Town Clerk & Proper Officer	Completed
5.1	RECOMMENDATION Council Accounts (March 2025 - Period 12) To authorise the RFO and the Town Clerk to enter into new energy agreements where appropriate to get the best deal for the Council.	Responsible Finance Officer	In progress
5.2	RECOMMENDATION Payment of Invoices - April To confirm and agree payment of invoices for End of Year 2024/25 and April 2025.	Responsible Finance Officer	In progress

Item		Assigned	Status
9	RESOLUTION Confidential Session - Exclusion That members of the public and press be requested to leave the meeting by reason of the confidential nature of the business about to be transacted.		In progress
6	RECOMMENDATION The Hub To authorise the RFO to setup a new bank account at Lloyds for the Hub.	Responsible Finance Officer	In progress

Appendix C

**Bank Reconciliation Statement as at 30/04/2025
for Cashbook 1 - Current Bank A/c**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Business Account	30/04/2025		7,552.80
			<u>7,552.80</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			7,552.80
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			7,552.80
		Balance per Cash Book is :-	7,552.80
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

Appendix D

**Bank Reconciliation Statement as at 30/04/2025
for Cashbook 7 - Petty Cash**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Petty Cash - Grounds	30/04/2025		50.00
Petty Cash - Office	30/04/2025		173.61
			<hr/> 223.61
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			223.61
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<hr/> 0.00
			223.61
		Balance per Cash Book is :-	223.61
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

Appendix E

**Bank Reconciliation Statement as at 30/04/2025
for Cashbook 2 - 30 Day A/C**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
30 Day	30/04/2025		202,245.75
			<u>202,245.75</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			202,245.75
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			202,245.75
		Balance per Cash Book is :-	202,245.75
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

Appendix F

Receipts for Month 1

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
Balance Brought Fwd :		14,447.15					14,447.15	
	Banked: 01/04/2025	240.00						
	Sales Recpts Page 1074	240.00	240.00		100			Sales Recpts Page 1074
	Banked: 01/04/2025	40.00						
	Sales Recpts Page 1075	40.00	40.00		100			Sales Recpts Page 1075
card0304	Banked: 01/04/2025	360.37						
card0304	TIC Sales	160.00			1500	180	160.00	fishing permits
card0304	TIC Sales	66.00			1500	180	66.00	Owen coach tickets
card0304	TIC Sales	16.99			1510	180	16.99	books and maps
card0304	TIC Sales	55.90			1500	180	55.90	National Express tickets
card0304	TIC Sales	61.48		10.25	1510	180	51.23	bags and other sales
502218	Banked: 01/04/2025	290.94						
502218	TIC Sales	170.00			1500	180	170.00	fishing license
502218	TIC Sales	22.00			1500	180	22.00	Owens coach tickets
502218	Various	98.94		16.49	1510	180	82.45	souvenirs other sales
502802	Banked: 01/04/2025	405.44						
502802	Meals On Wheels	405.44		67.57	1650	200	337.87	two weeks cash to 28th March
502081	Banked: 01/04/2025	529.00						
502081	Meals On Wheels	529.00		88.17	1650	200	440.83	Meals 2 wks inc Haven to 28/3
502082	Banked: 01/04/2025	268.56						
502082	Meals On Wheels	268.56		44.76	1650	200	223.80	meals income to 28th March
card2703	Banked: 01/04/2025	790.00						
card2703	TIC Sales	790.00			1500	180	790.00	Owens coaches tickets
	Banked: 01/04/2025	120.00						
	Sales Recpts Page 1077	120.00	120.00		100			Sales Recpts Page 1077
	Banked: 01/04/2025	26.00						
	Sales Recpts Page 1080	26.00	26.00		100			Sales Recpts Page 1080
	Banked: 01/04/2025	416.67						
	Sales Recpts Page 1081	416.67	416.67		100			Sales Recpts Page 1081
card0704	Banked: 01/04/2025	332.45						
card0704	TIC Sales	272.00			1500	180	272.00	Owens coach tickets
card0704	TIC Sales	28.95			1510	180	28.95	books maps
card0704	TIC Sales	31.50		5.25	1510	180	26.25	souvenirs
	Banked: 01/04/2025	408.00						
	Sales Recpts Page 1086	408.00	408.00		100			Sales Recpts Page 1086
card0704	Banked: 01/04/2025	-332.45						
card0704	TIC Sales	-31.50			1500	180	-31.50	souvenirs
card0704	TIC Sales	-272.00			1500	180	-272.00	Owens coaches
card0704	TIC Sales	-28.95			1510	180	-28.95	books and maps
April 25	Banked: 01/04/2025	529.11						
	Sales Recpts Page 1087	529.11	529.11		100			Sales Recpts Page 1087

Receipts for Month 1

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Banked: 02/04/2025	120.00						
	Sales Recpts Page 1069	120.00	120.00		100			Sales Recpts Page 1069
card2803	Banked: 02/04/2025	69.00						
card2803	TIC Sales	55.00			1500	180	55.00	fishing permit
card2803	TIC Sales	13.00			1510	180	13.00	books maps
card2803	TIC Sales	1.00		0.17	1510	180	0.83	other sales
card2903	Banked: 02/04/2025	915.85						
card2903	TIC Sales	609.00			1500	180	609.00	Owens coach tickets
card2903	TIC Sales	28.85			1510	180	28.85	books maps
card2903	Meals On Wheels	143.00		23.83	1650	200	119.17	Meals card 29th March
card2903	TIC Sales	110.00		18.33	1500	180	91.67	fishing licenses
card2903	Various	25.00		4.17	1510	180	20.83	other sales
	Banked: 02/04/2025	58.00						
	Sales Recpts Page 1078	58.00	58.00		100			Sales Recpts Page 1078
	Banked: 03/04/2025	120.00						
	Sales Recpts Page 1071	120.00	120.00		100			Sales Recpts Page 1071
card3103	Banked: 03/04/2025	367.00						
card3103	TIC Sales	155.00			1500	180	155.00	fishing permits
card3103	Meals On Wheels	165.00			1650	200	165.00	Meals card 31st March
card3103	TIC Sales	26.00			1510	180	26.00	maps
card3103	TIC Sales	21.00		3.50	1510	180	17.50	other sales
	Banked: 04/04/2025	3,000.00						
	Sales Recpts Page 1072	3,000.00	3,000.00		100			Sales Recpts Page 1072
card0104	Banked: 04/04/2025	468.48						
card0104	Various	150.00			1500	180	150.00	fishing permit
card0104	Meals On Wheels	266.50		44.42	1650	200	222.08	Meals card 1st April
card0104	TIC Sales	51.98		8.66	1510	180	43.32	jewellery other sales
BK267	Banked: 07/04/2025	30.00						
	Sales Recpts Page 1073	30.00	30.00		100			Sales Recpts Page 1073
card0204	Banked: 07/04/2025	153.00						
card0204	TIC Sales	153.00			1500	180	153.00	Owens coach tickets
502290	Banked: 08/04/2025	123.62						
502290	Various	123.62			1860	230	123.62	flicks in sticks donations
card0404	Banked: 08/04/2025	84.89						
card0404	TIC Sales	22.00			1500	180	22.00	Owens coach tickets
card0404	TIC Sales	36.40			1500	180	36.40	National Express tickets
card0404	TIC Sales	13.00			1510	180	13.00	maps
card0404	TIC Sales	13.49		2.25	1510	180	11.24	souvenirs and other sales
	Banked: 09/04/2025	120.00						
	Sales Recpts Page 1076	120.00	120.00		100			Sales Recpts Page 1076

Receipts for Month 1

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
card0504	Banked: 09/04/2025	298.76						
card0504	TIC Sales	161.00			1500	180	161.00	fishing permit
card0504	TIC Sales	25.79			1510	180	25.79	books
card0504	TIC Sales	111.97		18.66	1510	180	93.31	jewellery bags souvenirs
502219	Banked: 09/04/2025	246.28						
502219	TIC Sales	3.99			1510	180	3.99	maps
502219	TIC Sales	100.00			1500	180	100.00	fishing licenses
502219	TIC Sales	83.00			1500	180	83.00	Owens coaches tickets
502219	TIC Sales	59.29		9.88	1510	180	49.41	souvenirs other sales
502083	Banked: 09/04/2025	227.50						
502083	Meals On Wheels	227.50		37.92	1650	200	189.58	Meals 4th April Haven
502084	Banked: 09/04/2025	383.58						
502084	Meals On Wheels	383.58		63.93	1650	200	319.65	Meals income
	Banked: 10/04/2025	20,000.00						
100425	30 Day A/C	20,000.00			201		20,000.00	transfer from reserves
card0704	Banked: 10/04/2025	332.45						
card0704	TIC Sales	272.00			1500	180	272.00	Owens coach tickets
card0704	TIC Sales	28.95			1510	180	28.95	books and maps
card0704	TIC Sales	31.50		5.25	1510	180	26.25	souvenirs
card0804	Banked: 11/04/2025	1,203.92						
card0804	TIC Sales	5.95			1510	180	5.95	books
card0804	TIC Sales	851.00			1500	180	851.00	Owens coaches
card0804	Meals On Wheels	286.00		47.67	1650	200	238.33	meals card cp 1104
card0804	TIC Sales	60.97		10.16	1510	180	50.81	bags and souvenirs
card0904	Banked: 14/04/2025	194.00						
card0904	TIC Sales	84.00			1500	180	84.00	Owens coach tickets
card0904	TIC Sales	13.00			1510	180	13.00	maps
card0904	TIC Sales	50.00			1500	180	50.00	fishing permits
card0904	TIC Sales	47.00		7.83	1510	180	39.17	bags other
	Banked: 15/04/2025	48.00						
	Sales Recpts Page 1084	48.00	48.00		100			Sales Recpts Page 1084
card1004	Banked: 15/04/2025	19.96						
card1004	TIC Sales	19.96		3.33	1510	180	16.63	souvenirs
card1104	Banked: 16/04/2025	163.50						
card1104	TIC Sales	118.00			1500	180	118.00	Owens coach tickets
card1104	TIC Sales	45.50		7.58	1510	180	37.92	bags souvenirs
card1204	Banked: 16/04/2025	69.00						
card1204	TIC Sales	69.00		11.50	1510	180	57.50	bags
VATQ4	Banked: 16/04/2025	12,512.34						
VATQ4	HM Revenue Customs	12,512.34			105		12,512.34	VAT Q4 2425

Receipts for Month 1

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
502220	Banked: 16/04/2025	101.50						
502220	TIC Sales	52.00			1500	180	52.00	fishing permits
502220	TIC Sales	49.50		8.25	1510	180	41.25	bags souvenirs other
502085	Banked: 16/04/2025	189.86						
502085	Meals On Wheels	189.86		31.64	1650	200	158.22	Meals cash 11thApril
502086	Banked: 16/04/2025	227.50						
502086	Meals On Wheels	227.50		37.92	1650	200	189.58	meals Haven 11th April
card1404	Banked: 17/04/2025	74.10						
card1404	TIC Sales	71.60			1500	180	71.60	National Express tickets
card1404	TIC Sales	2.50		0.42	1510	180	2.08	other sales
card1504	Banked: 22/04/2025	94.95						
card1504	TIC Sales	44.00			1500	180	44.00	Owens coaches
card1504	TIC Sales	4.95			1510	180	4.95	books
card1504	TIC Sales	46.00		7.67	1510	180	38.33	bags
502087	Banked: 23/04/2025	198.45						
502087	Meals On Wheels	198.45		33.08	1650	200	165.37	Meals cash payment 22nd April
card1604	Banked: 23/04/2025	338.50						
card1604	TIC Sales	65.00			1500	180	65.00	fishing permits
card1604	Meals On Wheels	247.50		41.25	1650	200	206.25	meals card 16th April
card1604	TIC Sales	26.00		4.33	1510	180	21.67	souvenirs other sales
502221	Banked: 23/04/2025	450.07						
502221	TIC Sales	105.00			1500	180	105.00	fishing licenses
502221	TIC Sales	8.60			1500	180	8.60	National Express tickets
502221	TIC Sales	214.00			1500	180	214.00	Owens coach tickets
502221	TIC Sales	122.47		20.41	1510	180	102.06	souvenirs bags jewellery
	Banked: 23/04/2025	10,000.00						
reserves	30 Day A/C	10,000.00			201		10,000.00	reserves transfer 23rd April
card1904	Banked: 24/04/2025	107.50						
card1904	TIC Sales	50.00			1500	180	50.00	fishing license
card1904	TIC Sales	13.00			1510	180	13.00	maps
card1904	TIC Sales	44.50		7.42	1510	180	37.08	bags souvenirs
card1804	Banked: 24/04/2025	549.99						
card1804	TIC Sales	330.00			1500	180	330.00	Owens coaches
card1804	TIC Sales	178.00			1500	180	178.00	fishing licenses
card1804	TIC Sales	41.99		7.00	1510	180	34.99	souvenirs bags
card1704	Banked: 24/04/2025	1,997.93						
card1704	TIC Sales	1,850.00			1500	180	1,850.00	Owens coach tickets
card1704	TIC Sales	57.00			1500	180	57.00	fishing licenses
card1704	TIC Sales	90.93		15.16	1510	180	75.77	jewellery bags souvenirs
502291	Banked: 24/04/2025	50.00						
502291	Various	50.00			1895	230	50.00	donations EasterEggHunt raffle

Receipts for Month 1

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
502291	Banked: 24/04/2025	15.00						
502291	Various	15.00		2.50	1200	110	12.50	Pop-Up Market Stall
card2204	Banked: 25/04/2025	175.99						
card2204	TIC Sales	100.00			1500	180	100.00	Owens coaches
card2204	TIC Sales	55.00			1500	180	55.00	fishing permits
card2204	TIC Sales	20.99		3.50	1510	180	17.49	souvenirs jewellery
502088	Banked: 25/04/2025	305.00						
502088	Meals On Wheels	305.00		50.83	1650	200	254.17	Haven sandwiches meals cash
502089	Banked: 28/04/2025	273.18						
502089	TIC Sales	273.18		45.53	1650	200	227.65	Meals on wheels cash 25thApril
card2304	Banked: 28/04/2025	41.20						
card2304	TIC Sales	10.00			1500	180	10.00	Fishing permit
card2304	TIC Sales	27.70			1500	180	27.70	National Express tickets
card2304	TIC Sales	3.50		0.58	1510	180	2.92	souvenirs
	Banked: 28/04/2025	26.00						
	Sales Recpts Page 1088	26.00	26.00		100			Sales Recpts Page 1088
	Banked: 28/04/2025	50.00						
	Sales Recpts Page 1089	50.00	50.00		100			Sales Recpts Page 1089
card2404	Banked: 29/04/2025	87.60						
card2404	TIC Sales	50.00			1500	180	50.00	fishing license
card2404	TIC Sales	34.10			1500	180	34.10	National Express tickets
card2404	TIC Sales	3.50		0.58	1510	180	2.92	souvenirs
	Banked: 29/04/2025	26.00						
	Sales Recpts Page 1093	26.00	26.00		100			Sales Recpts Page 1093
	Banked: 29/04/2025	26.00						
	Sales Recpts Page 1094	26.00	26.00		100			Sales Recpts Page 1094
	Banked: 30/04/2025	300.00						
	Sales Recpts Page 1090	300.00	300.00		100			Sales Recpts Page 1090
	Banked: 30/04/2025	145.00						
	Sales Recpts Page 1091	145.00	145.00		100			Sales Recpts Page 1091
	Banked: 30/04/2025	260,534.00						
	Sales Recpts Page 1092	260,534.00	260,534.00		100			Sales Recpts Page 1092
card2504	Banked: 30/04/2025	122.50						
card2504	TIC Sales	115.00			1500	180	115.00	fishing permits
card2504	TIC Sales	7.50		1.25	1510	180	6.25	souvenirs other sales
card2604	Banked: 30/04/2025	159.50						
card2604	TIC Sales	110.00			1500	180	110.00	fishing permits
card2604	TIC Sales	44.00			1500	180	44.00	Owens coach tickets
card2604	TIC Sales	5.50		0.92	1510	180	4.58	souvenirs

Date: 07/05/2025

Welshpool Town Council 2025-2026

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Cashbook 1

User: 6091.V.VOYSEY

Current Bank A/c

For Month No: 1

Receipts for Month 1

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
502222	Banked: 30/04/2025	131.98						
502222	TIC Sales	50.00			1500	180	50.00	fishing licenses
502222	TIC Sales	35.00			1500	180	35.00	Owens coach tickets
502222	TIC Sales	46.98		7.83	1510	180	39.15	souvenirs other sales
	Banked: 30/04/2025	30.00						
	Sales Recpts Page 1095	30.00	30.00		100			Sales Recpts Page 1095
Total Receipts for Month		322,582.52	266,412.78	889.60			55,280.14	
Cashbook Totals		337,029.67	266,412.78	889.60			69,727.29	

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Payments for Month 1

Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
01/04/2025	Petty Cash	meals cost	268.56			255		268.56	meals cash to end 28th March
01/04/2025	Online Playgrounds	63822	96.00	96.00		500			spring rocker for playground
01/04/2025	United Technology	3226 3227	297.73	297.73		500			AP Management
01/04/2025	British Gas	602060259	1,166.31	1,166.31		500			day centre electricity
01/04/2025	British Gas	duplicate	-1,166.31	-1,166.31		500			invoice entered twice in error
10/04/2025	British Gas	800680218	1,166.31	1,166.31		500			electricity day centre
11/04/2025	British Gas	813253048	11.76	11.76		500			electricity bowling club
11/04/2025	Owens Coaches	End march	4,305.56	4,305.56		500			coach tickets end March 25
11/04/2025	HMRC - PAYE	month 11	3,110.60	3,110.60		500			Income Tax Month 11
11/04/2025	Boys & Boden Ltd	329098	9.50	9.50		500			drill bit frame anchor
11/04/2025	Stone Technical Services Group	27194	262.08	262.08		500			annual lighting inspectic
11/04/2025	National Express Ltd	2802025	232.88	232.88		500			National Express ticket
11/04/2025	National Express Ltd	245257	242.94	242.94		500			coach ticket costs
11/04/2025	Moprgan Fire and Security Syst	132857	420.00	420.00		500			system monitoring fire alarm
11/04/2025	Rentokil Initial	35392606	1,666.50	1,666.50		500			rentokil initial february
11/04/2025	One Voice Wales	9202	40.00	40.00		500			training - employer
11/04/2025	Lex AutoLease	7333504	532.68	532.68		500			lease van rental
11/04/2025	Commercial Vehicle Contracts L	16170	1,561.92	1,561.92		500			monthly lease van
11/04/2025	Arts Alive	48335	180.00	180.00		500			Yesterday
11/04/2025	Permanent Recruitment Solution	6177	626.40	626.40		500			cleaning services
11/04/2025	GWE Cambrian WEB	6112	216.00	216.00		500			website hosting
11/04/2025	H Balard & Son	64591	136.03	136.03		500			diesel
11/04/2025	Potters Recycling	059210	419.09	419.09		500			waste recycling
11/04/2025	Independent Playground Company	11 part 1	390.00	390.00		500			installation of new bolts
11/04/2025	Nick Roberts	3011	108.00	108.00		500			electrical works ladies toilet
11/04/2025	Powys County Council	THrates04	3,002.00	3,002.00		500			business rates Town Hc
15/04/2025	Autorama Vanrama	April Van	53.82	53.82		500			April 25 lease van
17/04/2025	Sefe Energy	3779625	690.33	690.33		500			day centre gas supply
22/04/2025	Enreach	Enrch 0425	1,170.30	1,170.30		500			broadband phone all buildings
22/04/2025	LLoyds Bank Cardnet	Cardnet 04	101.75	101.75		500			Cardnet Lloyds April 05
23/04/2025	Boys & Boden Ltd	321841	11.00	11.00		500			hole filler white
23/04/2025	Rialtus Business Solutions Ltd	32894	139.20	139.20		500			making tax digital
23/04/2025	Boys & Boden Ltd	378315	22.61	22.61		500			pear handrail pine
23/04/2025	SLCC Enterprises Ltd	206950	144.00	144.00		500			ILCA
23/04/2025	Arther J Gallagher Insurance	543160505	367.36	367.36		500			cyber insurance
23/04/2025	Boys & Boden Ltd	330795	6.84	6.84		500			frame anchor
23/04/2025	Boys & Boden Ltd	54	123.23	123.23		500			plywood
23/04/2025	Rialtus Business Solutions Ltd	32897	139.20	139.20		500			allotments license and support
23/04/2025	Rialtus Business Solutions Ltd	32896	318.00	318.00		500			softwared allotments
23/04/2025	Hardings Shed and Garden Suppl	562	19.99	19.99		500			supreme unleaded
23/04/2025	Charlies Stores Ltd	602243161	298.98	298.98		500			blower and pliers
23/04/2025	Arther J Gallagher Insurance	63327	1,210.28	1,210.28		500			engineering and

Payments for Month 1

Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
									construction
23/04/2025	Permanent Recruitment Solution	6266	668.16	668.16		500			cleaning services
23/04/2025	Permanent Recruitment Solution	6113	668.16	668.16		500			cleaning services
23/04/2025	Commercial Vehicle Contracts L	16945	520.64	520.64		500			monthly rental ford trans
23/04/2025	AA Catering Disposables Ltd	60675	123.33	123.33		500			foils and lids for meals
23/04/2025	Banwy Fuedl Ltd	4216863	345.98	345.98		500			gas oil - diesel for machines
23/04/2025	Permanent Recruitment Solution	6150	668.16	668.16		500			cleaning services
23/04/2025	Idea Ingham Energy Ltd	5711s	300.00	300.00		500			Commercial EPC
23/04/2025	Total Energies	T Energies	4,465.47	4,465.47		500			electricity Triangle Hous
23/04/2025	HMRC - PAYE	11	3,227.93	3,227.93		500			NiC Month 11
28/04/2025	Severn Trent Water Ltd	cc payment	89.52	89.52		500			water supply Town Hall
28/04/2025	Lloyds Bank Credit Card	April 25	1,498.22	1,498.22		500			Credit card April 2025
28/04/2025	Staff Salaries	Salaries 1	1,988.06	1,988.06		500			Salaries month 1
28/04/2025	Staff Salaries	April 1 25	17,898.00	17,898.00		500			Salaries month 1
28/04/2025	Petty Cash	c card	100.00			255		100.00	cash via credit card
28/04/2025	Lloyds Bank Credit Card	April 252	0.04	0.04		500			credit card fees
29/04/2025	British Gas	5219	150.26	150.26		500			day centre electricity
30/04/2025	Arther J Gallagher Insurance	54316482	25,432.71	25,432.71		500			main insurance policy
30/04/2025	SLCC Enterprises Ltd	221221-1	36.00	36.00		500			New Clerk Series Welsl Event
30/04/2025	Permanent Recruitment Solution	6053	584.64	584.64		500			cleaning services
30/04/2025	David Whyman Maps	154966	471.02	471.02		500			Maps for sale in TiC
30/04/2025	Dan Johnson Plumbing & Heating	522	1,010.00	1,010.00		500			Boiler repair day care centre
30/04/2025	HMRC - PAYE	taxmonth10	229.81	229.81		500			Income Tax Month 10
30/04/2025	HMRC - PAYE	month 12	3,254.04	3,254.04		500			NIC month 12
30/04/2025	Rialtus Business Solutions Ltd	32893	1,834.80	1,834.80		500			Omega cashbook for year
30/04/2025	Rentokil Initial	35426763	833.25	833.25		500			toilet hygiene contract
30/04/2025	Permanent Recruitment Solution	6283	626.73	626.73		500			cleaning services
30/04/2025	Dan Johnson Plumbing & Heating	623	480.00	480.00		500			inspecting leak at day centre
30/04/2025	G J Jones - Bunting	Bunting 23	364.00	364.00		500			Bunting erecton remove 23
30/04/2025	Owens Coaches	End Feb	3,518.70	3,518.70		500			cost coach tickets end Feb
30/04/2025	Rialtus Business Solutions Ltd	32898	2,044.80	2,044.80		500			cloud user fee
30/04/2025	Permanent Recruitment Solution	6308	694.27	694.27		500			cleaning services
30/04/2025	Severn Trent Water Ltd	933144459	29.19	29.19		500			water supply pavilion
30/04/2025	Silk Sharples Jennings	survey	13,800.00	13,800.00		500			quinquennial surveys
30/04/2025	Permanent Recruitment Solution	6334	607.49	607.49		500			cleaning services
30/04/2025	CHAMPIONS MUSIC AND ENTERTAINM	76860	720.00	720.00		500			Tina Turner tribute act 50%
30/04/2025	Mr C P Roberts	3000	3,000.00	3,000.00		500			railway docks rent
30/04/2025	Rialtus Business Solutions Ltd	32519	336.00	336.00		500			group training rialtas
30/04/2025	HMRC - PAYE	tax 12	3,372.26	3,372.26		500			HMRC month 12
30/04/2025	G J Jones - Bunting	bunting 24	336.00	336.00		500			Bunting - erection removal
30/04/2025	John Deere Financial	67229	426.66	426.66		500			JD 2653 Mower Lease
30/04/2025	RCI Mobilize Financial Service	83466124	252.85	252.85		500			Kangoo lease installme
30/04/2025	Rialtus Business Solutions Ltd	32895	566.40	566.40		500			Bookings software

Payments for Month 1					Nominal Ledger Analysis				
<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
30/04/2025	Arther J Gallagher Insurance	543163132	4,697.66	4,697.66		500			vehicles insurance
30/04/2025	LLoyds Bank Cardnet	April 25	29.40	29.40		500			Cardnet April 25
30/04/2025	LLoyds Bank Charges	April252	60.63	60.63		500			bank charges Apri 25
30/04/2025	Powys County Council	TiCrates1	2,414.00	2,414.00		500			Rates TiC 2025 to 2026
30/04/2025	30 Day A/C	precept	200,000.00			201		200,000.00	transfer to reserves
30/04/2025	Powys County Council	6000668780	582.20	582.20		500			motte and bailey rates
Total Payments for Month			329,476.87	129,108.31	0.00			200,368.56	
Balance Carried Fwd			7,552.80						
Cashbook Totals			337,029.67	129,108.31	0.00			207,921.36	

Appendix G

Receipts for Month 1

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
Balance Brought Fwd :		275.71					275.71	
	Banked: 01/04/2025	0.20						
	Sales Recpts Page 1068	0.20	0.20		100			Sales Recpts Page 1068
502084	Banked: 01/04/2025	152.27						
502084	Meals On Wheels	152.27		25.38	1650	200	126.89	meals cash 4th April
	Banked: 01/04/2025	268.56						
meals cost	Current Bank A/c	268.56			200		268.56	meals cash to end 28th March
502085	Banked: 11/04/2025	189.14						
502085	TIC Sales	189.14			4710	200	189.14	Food costs meals
	Banked: 28/04/2025	100.00						
c card	Current Bank A/c	100.00			200		100.00	cash via credit card
Total Receipts for Month		710.17	0.20	25.38			684.59	
Cashbook Totals		985.88	0.20	25.38			960.30	

Payments for Month 1

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
01/04/2025	Petty Cash - consumeables	BACS	268.56			4710	200	268.56	meals costs cash end 28th Mars
01/04/2025	Nick Roberts	1427	1.00	1.00		500			repair broken socket landing
01/04/2025	Petty Cash - consumeables	BACS	16.10			4710	200	16.10	food supplies
04/04/2025	Petty Cash - consumeables	BACS	152.27			4710	200	152.27	meals costs
11/04/2025	Petty Cash - consumeables	BACS	189.14			4710	200	189.14	Petty Cash - consumeables
15/04/2025	Petty Cash - Misc Costs	BACS	27.90			5140	230	27.90	chocolates for Easter Egg Hunt
23/04/2025	Petty Cash - Misc Costs	BACS	44.99			4866	210	44.99	charger for laptop
28/04/2025	Petty Cash - Misc Costs	BACS	5.50			4875	130	5.50	suncream outdoor staff
28/04/2025	Petty Cash - Misc Costs	BACS	16.00			4085	140	16.00	road signs
29/04/2025	Petty Cash - Misc Costs	BACS	10.83			4875	130	10.83	suncream hayfever tablets
30/04/2025	Petty Cash - consumeables	BACS	3.73			4900	210	3.73	tea, coffee, milk for meetings
30/04/2025	Petty Cash - Misc Costs	BACS	9.58			4900	210	9.58	coffee biscuits meetings
30/04/2025	Petty Cash - consumeables	BACS	16.67			4900	100	16.67	milk, coffee, tea for meetings
Total Payments for Month			762.27	1.00	0.00			761.27	
Balance Carried Fwd			223.61						
Cashbook Totals			985.88	1.00	0.00			984.88	

Appendix H

Date: 07/05/2025

Welshpool Town Council 2025-2026

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Cashbook 2

User: 6091.V.VOYSEY

30 Day A/C

For Month No: 1

Receipts for Month 1

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
Balance Brought Fwd :		32,216.53					32,216.53	
04/25 Int	Banked: 09/04/2025	29.22						
04/25 Int	Lloyds Bank	29.22			1080	210	29.22	Bank Interest April 25
	Banked: 30/04/2025	200,000.00						
precept	Current Bank A/c	200,000.00			200		200,000.00	transfer to reserves

Total Receipts for Month	200,029.22	0.00	0.00	200,029.22
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Cashbook Totals	232,245.75	0.00	0.00	232,245.75
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Payments for Month 1				Nominal Ledger Analysis				
<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u> <u>Transaction Detail</u>
10/04/2025	Current Bank A/c	100425	20,000.00			200		20,000.00 transfer from reserves
23/04/2025	Current Bank A/c	reserves	10,000.00			200		10,000.00 reserves transfer 23rd April
Total Payments for Month			30,000.00	0.00	0.00			30,000.00
Balance Carried Fwd			202,245.75					
Cashbook Totals			232,245.75	0.00	0.00			232,245.75

Appendix I

Detailed Income & Expenditure by Budget Heading 15/05/2025

Month No: 1

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Finance & Governance								
210 Administration & Management								
1076 Precept	781,600	781,600	781,600	0			100.0%	
1080 Income -Interest	29	29	500	471			5.8%	
Administration & Management :- Income	781,629	781,629	782,100	471			99.9%	0
4000 Salary	6,289	6,289	135,830	129,541		129,541	4.6%	
4005 HMRC	2,425	2,425	13,815	11,390		11,390	17.6%	
4010 Pension Payments	608	608	6,657	6,049		6,049	9.1%	
4011 PCC Pension Shortfall	0	0	10,100	10,100		10,100	0.0%	
4020 Training Staff	150	150	4,000	3,850		3,850	3.8%	
4021 Training Councillors	0	0	1,000	1,000		1,000	0.0%	
4025 Uniforms	0	0	250	250		250	0.0%	
4055 Rates	0	0	7,500	7,500		7,500	0.0%	
4060 Services	807	807	7,500	6,693		6,693	10.8%	
4065 Mobile Phones	0	0	250	250		250	0.0%	
4095 Licenses	(130)	(130)	0	130		130	0.0%	
4100 Cleaning & Materials	506	506	250	(256)		(256)	202.5%	
4330 Special Projects	0	0	10,000	10,000		10,000	0.0%	
4340 Equipment	0	0	500	500		500	0.0%	
4445 Conferences	0	0	1,000	1,000		1,000	0.0%	
4470 Bank Charges	61	61	1,000	939		939	6.1%	
4725 Stationery	(0)	(0)	2,000	2,000		2,000	0.0%	
4850 Insurance	31,708	31,708	32,000	292		292	99.1%	
4855 Audit	0	0	2,500	2,500		2,500	0.0%	
4860 Professional Fees	0	0	2,500	2,500		2,500	0.0%	
4865 Web Site	0	0	500	500		500	0.0%	
4866 IT Costs	3,711	3,711	15,000	11,289		11,289	24.7%	
4870 Mayoral & Senior Allowance	0	0	1,500	1,500		1,500	0.0%	
4875 Health & Safety	0	0	7,000	7,000		7,000	0.0%	
4880 Electrical Testing	0	0	500	500		500	0.0%	
4885 Elections	6,964	6,964	1,500	(5,464)		(5,464)	464.3%	
4890 Welsh Language	0	0	500	500		500	0.0%	
4895 Subscriptions	0	0	2,000	2,000		2,000	0.0%	
4900 Miscellaneous Costs	(12)	(12)	500	512		512	(2.4%)	
5146 Civic & Hospitality	0	0	500	500		500	0.0%	
5450 Warm Hub Expenditure	0	0	500	500		500	0.0%	
Administration & Management :- Indirect Expenditure	53,087	53,087	268,652	215,565	0	215,565	19.8%	0
Net Income over Expenditure	728,543	728,543	513,448	(215,095)				
Finance & Governance :- Income	781,629	781,629	782,100	471			99.9%	
Expenditure	53,087	53,087	268,652	215,565	0	215,565	19.8%	
Movement to/(from) Gen Reserve	728,543	728,543	513,448	(215,095)				

Continued over page

Detailed Income & Expenditure by Budget Heading 15/05/2025

Month No: 1

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Operations & Development								
100 Town Hall								
1100 Income -Corn Exchange	575	575	7,000	6,425			8.2%	
1105 Income -Assembly Rooms	170	170	1,800	1,630			9.4%	
1110 Income -Other Rooms	0	0	1,000	1,000			0.0%	
1120 Income -Telephone Mast Rental	0	0	5,000	5,000			0.0%	
Town Hall :- Income	745	745	14,800	14,055			5.0%	0
4000 Salary	4,132	4,132	68,355	64,223		64,223	6.0%	
4005 HMRC	1,352	1,352	6,885	5,533		5,533	19.6%	
4010 Pension Payments	424	424	6,657	6,233		6,233	6.4%	
4055 Rates	36,068	36,068	35,000	(1,068)		(1,068)	103.1%	
4060 Services	3,515	3,515	60,000	56,485		56,485	5.9%	
4085 Repairs & Maintenance	549	549	15,000	14,451		14,451	3.7%	
4095 Licenses	130	130	1,500	1,370		1,370	8.7%	
4100 Cleaning & Materials	2,164	2,164	10,000	7,836		7,836	21.6%	
4200 Waste Collection	653	653	1,500	847		847	43.6%	
4202 Consumables	0	0	500	500		500	0.0%	
4340 Equipment	(449)	(449)	500	949		949	(89.8%)	
4866 IT Costs	0	0	500	500		500	0.0%	
4875 Health & Safety	0	0	1,000	1,000		1,000	0.0%	
4900 Miscellaneous Costs	17	17	1,500	1,483		1,483	1.1%	
Town Hall :- Indirect Expenditure	48,555	48,555	208,897	160,342	0	160,342	23.2%	0
Net Income over Expenditure	(47,810)	(47,810)	(194,097)	(146,287)				
110 Markets								
1200 Income -Market Stalls	1,587	1,587	13,000	11,413			12.2%	
1205 Income -Outdoor Markets	135	135	1,000	865			13.5%	
Markets :- Income	1,722	1,722	14,000	12,278			12.3%	0
4085 Repairs & Maintenance	0	0	750	750		750	0.0%	
4095 Licenses	0	0	500	500		500	0.0%	
4205 Marketing	0	0	250	250		250	0.0%	
Markets :- Indirect Expenditure	0	0	1,500	1,500	0	1,500	0.0%	0
Net Income over Expenditure	1,722	1,722	12,500	10,778				
130 Recreation								
1340 Income - Rec Club Rents etc	0	0	3,000	3,000			0.0%	
1350 Income -Allotments	0	0	600	600			0.0%	
Recreation :- Income	0	0	3,600	3,600			0.0%	0

Detailed Income & Expenditure by Budget Heading 15/05/2025

Month No: 1

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4020 Training Staff	0	0	2,000	2,000		2,000	0.0%	
4060 Services	0	0	2,500	2,500		2,500	0.0%	
4085 Repairs & Maintenance	226	226	6,000	5,774		5,774	3.8%	
4202 Consumeables	0	0	500	500		500	0.0%	
4340 Equipment	0	0	2,500	2,500		2,500	0.0%	
4341 Play Equipment	650	650	10,000	9,350		9,350	6.5%	
4342 Play Area Fencing	0	0	16,000	16,000		16,000	0.0%	
4345 End of Season Works	0	0	20,000	20,000		20,000	0.0%	
4355 Country Park Lease	0	0	400	400		400	0.0%	
4360 Outer Park Lease	0	0	1,000	1,000		1,000	0.0%	
4365 STRI/ROSPA	0	0	1,500	1,500		1,500	0.0%	
4375 Memorial Garden	0	0	250	250		250	0.0%	
4380 Allotment costs	0	0	300	300		300	0.0%	
4401 Vehicle Running Costs	322	322	1,000	678		678	32.2%	
4875 Health & Safety	16	16	250	234		234	6.5%	
4900 Miscellaneous Costs	0	0	100	100		100	0.0%	
Recreation :- Indirect Expenditure	1,215	1,215	64,300	63,085	0	63,085	1.9%	0

Net Income over Expenditure **(1,215)** **(1,215)** **(60,700)** **(59,485)**

<u>140 Street Scene</u>								
4000 Salary	4,035	4,035	65,079	61,044		61,044	6.2%	
4005 HMRC	1,357	1,357	6,566	5,209		5,209	20.7%	
4010 Pension Payments	453	453	4,662	4,209		4,209	9.7%	
4020 Training Staff	0	0	1,000	1,000		1,000	0.0%	
4025 Uniforms	0	0	500	500		500	0.0%	
4026 PPE	0	0	500	500		500	0.0%	
4065 Mobile Phones	0	0	200	200		200	0.0%	
4085 Repairs & Maintenance	330	330	1,200	870		870	27.5%	
4200 Waste Collection	0	0	2,500	2,500		2,500	0.0%	
4340 Equipment	449	449	3,000	2,551		2,551	15.0%	
4400 Vehicles	923	923	5,400	4,477		4,477	17.1%	
4401 Vehicle Running Costs	17	17	1,500	1,483		1,483	1.1%	
4515 Buttington Cemetery	0	0	1,500	1,500		1,500	0.0%	
4900 Miscellaneous Costs	0	0	200	200		200	0.0%	
Street Scene :- Indirect Expenditure	7,563	7,563	93,807	86,244	0	86,244	8.1%	0

Net Expenditure **(7,563)** **(7,563)** **(93,807)** **(86,244)**

<u>150 Toilets</u>								
4060 Services	874	874	3,000	2,126		2,126	29.1%	

Detailed Income & Expenditure by Budget Heading 15/05/2025

Month No: 1

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4085 Repairs & Maintenance	0	0	1,000	1,000		1,000	0.0%	
4100 Cleaning & Materials	0	0	15,000	15,000		15,000	0.0%	
Toilets :- Indirect Expenditure	874	874	19,000	18,126	0	18,126	4.6%	0
Net Expenditure	(874)	(874)	(19,000)	(18,126)				
160 Motte & Bailey Castle								
4055 Rates	582	582	0	(582)		(582)	0.0%	
4060 Services	29	29	1,200	1,171		1,171	2.4%	
4085 Repairs & Maintenance	12	12	5,000	4,988		4,988	0.2%	
4095 Licenses	0	0	1,350	1,350		1,350	0.0%	
4550 Rent Private Land	3,000	3,000	3,000	0		0	100.0%	
Motte & Bailey Castle :- Indirect Expenditure	3,624	3,624	10,550	6,926	0	6,926	34.3%	0
Net Expenditure	(3,624)	(3,624)	(10,550)	(6,926)				
190 Ann Holloway Centre								
1110 Income -Other Rooms	347	347	5,000	4,653			6.9%	
1300 Income - Rent	25	25	0	(25)			0.0%	
1635 Income -Lease	0	0	6,000	6,000			0.0%	
Ann Holloway Centre :- Income	372	372	11,000	10,628			3.4%	0
4060 Services	2,085	2,085	12,000	9,915		9,915	17.4%	
4085 Repairs & Maintenance	730	730	5,000	4,270		4,270	14.6%	
4100 Cleaning & Materials	0	0	4,000	4,000		4,000	0.0%	
4200 Waste Collection	0	0	1,500	1,500		1,500	0.0%	
4866 IT Costs	0	0	200	200		200	0.0%	
4875 Health & Safety	0	0	200	200		200	0.0%	
4900 Miscellaneous Costs	0	0	200	200		200	0.0%	
Ann Holloway Centre :- Indirect Expenditure	2,815	2,815	23,100	20,285	0	20,285	12.2%	0
Net Income over Expenditure	(2,443)	(2,443)	(12,100)	(9,657)				
200 Meals on Wheels								
1650 Income -Meals on Wheels	3,584	3,584	20,000	16,416			17.9%	
Meals on Wheels :- Income	3,584	3,584	20,000	16,416			17.9%	0
4000 Salary	1,208	1,208	21,735	20,527		20,527	5.6%	
4005 HMRC	340	340	801	461		461	42.5%	
4100 Cleaning & Materials	0	0	500	500		500	0.0%	
4202 Consumables	0	0	250	250		250	0.0%	
4340 Equipment	0	0	500	500		500	0.0%	

Detailed Income & Expenditure by Budget Heading 15/05/2025

Month No: 1

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4400 Vehicles	211	211	4,000	3,789		3,789	5.3%	
4710 Meal Costs	540	540	8,000	7,460		7,460	6.7%	
4900 Miscellaneous Costs	0	0	200	200		200	0.0%	
Meals on Wheels :- Indirect Expenditure	2,299	2,299	35,986	33,687	0	33,687	6.4%	0
Net Income over Expenditure	1,285	1,285	(15,986)	(17,271)				
Operations & Development :- Income	6,423	6,423	63,400	56,977			10.1%	
Expenditure	66,945	66,945	457,140	390,195	0	390,195	14.6%	
Movement to/(from) Gen Reserve	(60,522)	(60,522)	(393,740)	(333,218)				

Events & Tourism180 Tourist Information

1500 Income -Commission Sales	7,879	7,879	40,000	32,121			19.7%	
1505 Income -Rail Ticket	529	529	8,000	7,471			6.6%	
1510 Income -Direct Sales	774	774	13,500	12,726			5.7%	
Tourist Information :- Income	9,182	9,182	61,500	52,318			14.9%	0
4000 Salary	4,221	4,221	63,145	58,924		58,924	6.7%	
4005 HMRC	982	982	4,325	3,343		3,343	22.7%	
4010 Pension Payments	710	710	7,552	6,842		6,842	9.4%	
4055 Rates	4,828	4,828	4,700	(128)		(128)	102.7%	
4060 Services	315	315	10,000	9,685		9,685	3.1%	
4085 Repairs & Maintenance	0	0	2,000	2,000		2,000	0.0%	
4100 Cleaning & Materials	0	0	1,000	1,000		1,000	0.0%	
4660 Direct Stock	129	129	15,000	14,871		14,871	0.9%	
4661 Commission Costs	583	583	35,000	34,417		34,417	1.7%	
4662 Train ticket costs	0	0	5,000	5,000		5,000	0.0%	
4866 IT Costs	0	0	200	200		200	0.0%	
4875 Health & Safety	0	0	200	200		200	0.0%	
4900 Miscellaneous Costs	85	85	500	415		415	16.9%	
Tourist Information :- Indirect Expenditure	11,852	11,852	148,622	136,770	0	136,770	8.0%	0
Net Income over Expenditure	(2,670)	(2,670)	(87,122)	(84,452)				

230 Events

1850 Income -Carnival	0	0	1,000	1,000			0.0%	
1860 Income -Flicks in the Sticks	124	124	1,200	1,076			10.3%	
1870 Income Fireworks Display	0	0	2,000	2,000			0.0%	
1880 Income -Winter Festival	0	0	700	700			0.0%	
1895 Income-Other Events	50	50	1,500	1,450			3.3%	
Events :- Income	174	174	6,400	6,226			2.7%	0

Detailed Income & Expenditure by Budget Heading 15/05/2025

Month No: 1

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4065 Mobile Phones	0	0	250	250		250	0.0%	
4900 Miscellaneous Costs	0	0	500	500		500	0.0%	
5100 Flicks in the Sticks	0	0	1,500	1,500		1,500	0.0%	
5105 Fireworks Display	0	0	2,500	2,500		2,500	0.0%	
5115 Remembrance	0	0	500	500		500	0.0%	
5120 Winter Festival	0	0	2,000	2,000		2,000	0.0%	
5121 Christmas Lights	0	0	2,000	2,000		2,000	0.0%	
5140 Easter Egg Hunt	28	28	0	(28)		(28)	0.0%	
5190 Community Events	1,095	1,095	3,000	1,905		1,905	36.5%	
5192 Carnival	0	0	2,500	2,500		2,500	0.0%	
Events :- Indirect Expenditure	1,123	1,123	14,750	13,627	0	13,627	7.6%	0
Net Income over Expenditure	(949)	(949)	(8,350)	(7,401)				
Events & Tourism :- Income	9,356	9,356	67,900	58,544			13.8%	
Expenditure	12,975	12,975	163,372	150,397	0	150,397	7.9%	
Movement to/(from) Gen Reserve	(3,619)	(3,619)	(95,472)	(91,853)				
Grand Totals:- Income	797,408	797,408	913,400	115,992			87.3%	
Expenditure	133,007	133,007	889,164	756,157	0	756,157	15.0%	
Net Income over Expenditure	664,402	664,402	24,236	(640,166)				
Movement to/(from) Gen Reserve	664,402	664,402	24,236	(640,166)				

Appendix J

Supply

Date	Supplier		Net	VAT	Total
04/04/2025	AA Catering	foil trays and lids for meals	102.77	20.56	123.33
01/05/2025	3	mobile phones			
06/05/2025	Blachere	year 3 hire of lights	2016.99	403.4	2420.39
21/02/2025	Boys & Boden	tonn type 1 MOT	30.91	6.18	37.09
05/04/2025	Boys & Boden	chemical resin	17.43	3.49	20.92
13/03/2025	Boys & Boden	sand bag	30	6	36
11/02/2025	Boys & Boden	plywood	24.35	4.87	29.22
01/05/2025	Boys & Boden	building sand blanking cap	53.41	10.68	64.09
02/05/2025	Boys & Boden	blanking plug	19.84	3.97	23.81
10/03/2025	Boys & Boden	bolt, chalk line	28.35	5.67	34.02
24/04/2025	British Gas	electricity mote and bailey	12.4	0.62	13.02
09/05/2025	Champions	second half Tina tribute act	550	110	660
27/03/2025	David Whyman maps	maps for sale in TIC	471.02	0	471.02
01/04/2025	Hafren Dyfrdwy	water supply Motte & Bailey	29.19	0	29.19
01/04/2025	Hardings	unleaded petrol	16.66	3.33	19.99
30/04/2025	Hardings	unleaded petrol	34.11	6.82	40.93
22/04/2025	IDEA Ingham Energy Ltd	Energy Certificate	250	50	300
02/04/2025	Initial	toilet contract - sanitary	694.37	138.88	833.25
03/04/2025	Mobilize	Kangoo rent - Meals on Wheels	210.71	42.14	252.85
03/05/2025	Mobilize	Kangoo rent - Meals on Wheels	210.71	42.14	252.85
30/04/2025	National Express	coach ticket costs	350.38	0	350.38
11/04/2025	ParishOnline	mapping software for website	90	18	108
01/05/2025	One Voice Wales	conference awards	65	0	65
30/04/2025	Potters	waste removal	156.04	31.21	187.25
15/04/2025	Powys County Council	Business Rates - Town Hall	36068	0	36068
25/04/2025	Powys County Council	Business Rates - Tourist Information Office	4828	0	4828
24/03/2025	Powys County Council	Business Rates - Motte & Bailey	582.2	0	582.2
04/05/2025	Powys County Council	trade recycling Town Hall	102.72	0	102.7
03/04/2025	Powys County Council	elections - Gungrog and Castle	6964.07	0	6964.07
04/04/2025	Powys County Council	trade recycling Town Hall	337.73	0	337.73
01/04/2025	Powys County Council	pensions shortfall 2025-2026	9800	0	9800
07/04/2025	PRS	cleaning contract	522.28	104.45	626.73
14/04/2025	PRS	cleaning contract	578.56	115.71	694.27
22/04/2024	PRS	cleaning contract	506.24	101.25	607.49
28/04/2025	PRS	cleaning contract	506.24	101.25	607.49
06/05/2025	PRS	cleaning contract	578.56	115.72	694.48
12/05/2025	PRS	cleaning contract	578.56	115.71	694.27
01/04/2025	Rialtas	software support - allotment	116	23.2	139.2
01/04/2025	Rialtas	software support - allotment	116	23.2	139.2
01/04/2025	Rialtas	Omega software for financia year	1529	305.8	1834.8
22/04/2025	SLCC	New Clerk Series - Welsh - Event	30	6	36
14/05/2025	Training for the Future	chainsaw training	1005	201	1206
18/04/2025	Universal Fire Protection	fire alarm check day centre	70	14	84
18/04/2025	Universal Fire Protection	fire alarm check TIC	60	12	72
30/04/2025	Universal Fire Protection	fire extinguisher check Town Hall	477.66	95.54	573.2
30/04/2025	Universal Fire Protection	fire alarm check service Town Hall	228.25	45.65	273.9

30/04/2025	Universal Fire Protection	fire extinguisher check maes y dre	63.8	12.76	76.56
30/04/2025	Universal Fire Protection	fire extinguisher check Tŷ	122.68	24.53	147.21
30/04/2025	Universal Fire Protection	fire extinguisher check day centre	56.79	11.35	68.14
05/04/2025	Welshpool DIY	supplies inc. screws bulbs	36.77	0	36.77
01/05/2025	Worknest	Health & Safety core year 5	6871.66	1374.33	8245.99
30/04/2025	Wynnstay	weed killer	39.06	7.82	46.88
			78240.47	3719.23	81959.78

Appendix K



Cyngor Tref y Trallwng | Welshpool Town Council

Welshpool Town Council, Tourist Information Centre, The Vicarage Gardens, Welshpool, SY21 7DD
Tel: 01938 553142 Email: town.clerk@welshpooltowncouncil.gov.uk

Document / Report

Author	Richard Williams Town Clerk & Proper Officer
Title	Investments & Reserves Strategy 2025-26
Date	15th May 2025

Investments and Reserves Strategy 2025-26

The Council is authorised by Section 12 of the Local Government Act 2003 to invest for any purpose relevant to its functions under any enactment, or for the purposes of the prudent financial management of its financial affairs.

Investments

All cash, bank balances, financial assets, borrowings and credit arrangements are included within the scope of this strategy. The strategy focusses on the Council's temporary surplus resources and the investment of these resources, and not with capital, land or trust holdings.

The Council undertakes to ensure that for all its investments, priority will be given to security and liquidity rather than yield.

The strategy also interfaces with the Council's approved Risk Register and the Council will have regard to prudent cash, cash flow management, budgeting and estimated expenditure for the next financial year.

The Council will undertake investments in one or more of the following organisations for the 2025-26 financial year:

- Lloyds Current Account & 30 Day Account
- CCLA Public Sector Deposit Fund

The following temporary sums may be invested during the 2025-26 financial year:

- Annual Precept - £781,600
- Grants expected to be received - amount received
- All other budgeted income to be received - £131,800
- Monies b/f as at the 1st April 2025 - £49,995
- Unbudgeted income received - amount received
- Loan monies between receipt and expenditure - amount received

Reserves

The Council recognises the impact of its long term financial security and in order to improve this security, will commit to the following principles:

- To keep between 3 and 6 months of expenditure in general reserves. This is to cover unexpected or unplanned items and timing between income and expenditure to ensure that the Council is able to meet it's liabilities when arising.
- As part of the budget setting process, have due regard to the remaining bank balances including general reserves and consider including a budgeted amount to increase reserves to a level which would meet the aim above.
- That any underspends in budget lines at year end are automatically transferred to general reserves, unless a request is made by an appropriate committee or the RFO to ear-mark the monies for spend in the upcoming financial year.
- To setup ear-marked reserves (EMRs) for projects as appropriate and to review them to ensure they are still relevant. Any EMRs no longer relevant will be transferred to general reserves.

Appendix L

**MODEL FINANCIAL REGULATIONS
FOR COMMUNITY AND TOWN COUNCILS IN WALES**



WELSHPOOL TOWN COUNCIL
FINANCIAL REGULATIONS 2025-26

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These Financial Regulations were adopted by the council at its meeting held on XXXX.

1. General

- 1.1. These Financial Regulations govern the financial management of the council and may only be amended or varied by resolution of the council. They are one of the council's governing documents and shall be observed in conjunction with the council's Standing Orders.
- 1.2. Councillors are expected to follow these regulations and not to entice employees to breach them. Failure to follow these regulations brings the office of councillor into disrepute.
- 1.3. Wilful breach of these regulations by an employee may result in disciplinary proceedings.
- 1.4. In these Financial Regulations:
 - 'Accounts and Audit Regulations' means the regulations issued under Section 39 of the Public Audit (Wales) Act 2004, or any superseding legislation, and then in force, unless otherwise specified.
 - "Approve" refers to an online action, allowing an electronic transaction to take place.
 - "Authorise" refers to a decision by the council, or a committee or an officer, to allow something to happen.
 - 'Proper practices' means those set out in *The Practitioners' Guide*
 - *Practitioners' Guide* the Governance and Accountability for Local Councils in Wales – A Practitioners Guide jointly published by One Voice Wales and the Society of Local Council Clerks in Wales.
 - 'Must' and **bold text** refer to a statutory obligation the council cannot change.
 - 'Shall' refers to a non-statutory instruction by the council to its members and staff.
- 1.5. The Responsible Financial Officer (RFO) holds a statutory office, appointed by the council. The RFO;
 - acts under the policy direction of the council;
 - administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;
 - determines on behalf of the council its accounting records and control systems;
 - ensures the accounting control systems are observed;
 - ensures the accounting records are kept up to date;
 - seeks economy, efficiency and effectiveness in the use of council resources; and
 - produces financial management information as required by the council.
- 1.6. **The council must not delegate any decision regarding:**
 - **setting the final budget or the precept (council tax requirement);**
 - **the outcome of a review of the effectiveness of its internal controls**

- approving accounting statements;
- approving an annual governance statement;
- borrowing;
- declaring eligibility for the General Power of Competence; and
- addressing recommendations from the internal or external auditors.

1.7. In addition, the council shall:

- determine and regularly review the bank mandate for all council bank accounts;
- authorise any grant or single commitment in excess of £5,000, and
- in respect of the annual salary for any employee have regard to recommendations about annual salaries of employees made by the relevant committee in accordance with its terms of reference.

2. Risk management and internal control

- 2.1. **The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.**
- 2.2. The Clerk with the RFO shall prepare, for approval by the Council, a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.
- 2.3. When considering any new activity, the Clerk with the RFO shall prepare a draft risk assessment including risk management proposals for consideration by the council.
- 2.4. **At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.**
- 2.5. **The accounting control systems determined by the RFO must include measures to:**
 - ensure that risk is appropriately managed;
 - ensure the prompt, accurate recording of financial transactions;
 - prevent and detect inaccuracy or fraud; and
 - allow the reconstitution of any lost records;
 - identify the duties of officers dealing with transactions and
 - ensure division of responsibilities.
- 2.6. At least once in each quarter, and at each financial year end, a member other than the Chair or a bank signatory shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the Council's Finance Committee.

- 2.7. Regular back-up copies shall be made of the records on any council computer and stored either online or in a separate location from the computer. The council shall put measures in place to ensure that the ability to access any council computer is not lost if an employee leaves or is incapacitated for any reason.

3. Accounts and audit

- 3.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations.
- 3.2. **The accounting records determined by the RFO must be sufficient to explain the council's transactions and to disclose its financial position with reasonable accuracy at any time. In particular, they must contain:**
- **day-to-day entries of all sums of money received and expended by the council (documented in the cash book) and the matters to which they relate;**
 - **a record of the assets and liabilities of the council.**
- 3.3. The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual Return.
- 3.4. The RFO shall complete and certify the annual Accounting Statements of the council contained in the Annual Governance and Accountability Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the RFO shall submit them (with any related documents) to the council, within the timescales required by the Accounts and Audit Regulations.
- 3.5. **The council must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices.**
- 3.6. **Any officer or member of the council must make available such documents and records as the internal or external auditor consider necessary for the purpose of the audit** and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary.
- 3.7. The internal auditor shall be appointed by the council or a committee of the council and shall carry out their work to evaluate the effectiveness of the council's risk management, control and governance processes in accordance with proper practices specified in the Practitioners' Guide.
- 3.8. The council shall ensure that the internal auditor:
- is competent and independent of the financial operations of the council;
 - reports to council in writing, or in person, on a regular basis with a minimum of one written report during each financial year;

- can demonstrate competence, objectivity and independence, free from any actual or perceived conflicts of interest, including those arising from family relationships; and
- has no involvement in the management or control of the council.

3.9. Internal may not under any circumstances:

- perform any operational duties for the council;
- initiate or approve accounting transactions;
- provide financial, legal or other advice including in relation to any future transactions; or
- direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.

3.10. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as described in The Practitioners Guide.

3.11. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts, including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and documents required by Accounts and Audit (Wales) Regulations.

3.12. The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.

4. Budget and precept

- 4.1. **Before setting a precept, the council must calculate its budget requirement for each financial year by preparing and approving a budget, in accordance with the Local Government Finance Act 1992 or succeeding legislation.**
- 4.2. Budgets for salaries and wages, including employer contributions shall be reviewed by the council at least annually in October for the following financial year and the final version shall be evidenced by a hard copy schedule signed by the Clerk and the Chair of the Finance Committee. The RFO will inform committees of any salary implications before they consider their draft budgets.
- 4.3. No later than October each year, the RFO shall prepare a draft budget with detailed estimates of all income and expenditure for the following financial year, taking account of the lifespan of assets and cost implications of repair or replacement.
- 4.4. Unspent budgets for completed projects shall not be carried forward to a subsequent year. Unspent funds for partially completed projects may only be carried forward (by placing them in an earmarked reserve) with the formal approval of the full council.
- 4.5. In appropriate cases, each committee (if any) shall review its draft budget and submit any proposed amendments to the council Finance committee not later than the end of December each year.

- 4.6. The draft budget with any committee proposals and forecast, including any recommendations for the use or accumulation of reserves, shall be considered by the Finance committee and a recommendation made to the council.
- 4.7. Having considered the proposed budget and forecast, the council shall determine its budget requirement by setting a budget. The council shall set a precept for this amount no later than the end of January for the ensuing financial year.
- 4.8. **Any member with council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government Finance Act 1992 and must disclose at the start of the meeting that Section 106 applies to them.**
- 4.9. The RFO shall **issue the precept to the billing authority no later than the end of February** and supply each member with a copy of the agreed annual budget.
- 4.10. The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.
- 4.11. Any addition to, or withdrawal from, any earmarked reserve shall be agreed by the Council.

5. Procurement

- 5.1. **Members and officers are responsible for obtaining value for money at all times.** Any officer procuring goods, services or works should ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from several suppliers.
- 5.2. The Clerk with the RFO should verify the lawful nature of any proposed purchase before it is made and in the case of new or infrequent purchases, should ensure that the legal power being used is reported to the meeting at which the order is authorised and also recorded in the minutes.
- 5.3. Every contract shall comply with the council's Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency.
- 5.4. **For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The Procurement Act 2023 and the Procurement (Wales) Regulations 2024 or any superseding legislation ("the Legislation"), must be followed in respect of the tendering, award and notification of that contract.**
- 5.5. Where the estimated value is below the Government threshold, the council shall (with the exception of items listed in paragraph 6.12) obtain prices as follows:
- 5.6. For contracts estimated to exceed £25,000 including VAT, the Clerk or RFO shall seek to advertise an open invitation for tenders in compliance with any relevant provisions of the Legislation. Tenders shall be invited in accordance with Appendix 1.

- 5.7. **For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation¹ regarding the publication of invitations and notices about the award of contracts.**
- 5.8. For contracts greater than £300 excluding VAT the Clerk or RFO shall seek at least 3 fixed-price quotes.
- 5.9. Where the value is between £100 and £3,000 excluding VAT, the Clerk or RFO shall try to obtain 3 estimates which might include evidence of online prices, or recent prices from regular suppliers.
- 5.10. For smaller purchases, the Clerk or RFO shall seek to achieve value for money.
- 5.11. **Contracts must not be split to avoid compliance with these rules.**
- 5.12. The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (iv) below:
- specialist services, such as legal professionals acting in disputes;
 - repairs to, or parts for, existing machinery or equipment;
 - works, goods or services that constitute an extension of an existing contract;
 - goods or services that are only available from one supplier or are sold at a fixed price.
- 5.13. When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a recommendation to the Council. Avoidance of competition is not a valid reason.
- 5.14. The council shall not be obliged to accept the lowest or any tender, quote or estimate.
- 5.15. Individual purchases within an agreed budget for that type of expenditure may be authorised by:
- the Clerk, under delegated authority, for any items below £1,000 excluding VAT.
 - the Clerk, in consultation with the Chair of the Council or Chair of the appropriate committee, for any items below £2,000 excluding VAT.
 - a duly delegated committee of the council for any items between £1,000 to £5,000 excluding VAT.
 - in respect of grants, a duly authorised committee within any limits set by council and in accordance with any policy statement agreed by the council.
 - the council for all items over £5,000;
- Such authorisation must be supported by a minute (in the case of council or committee decisions) or other auditable evidence trail.
- 5.16. No individual member, or informal group of members may issue an official order or make any contract on behalf of the council.

Commented [TC1]: Proposed increase from £0 due to inflationary increases.

Commented [TC2]: Proposed increase from £1000 due to inflationary increases.

¹ The Regulations require councils to use the Sell2 Wales website if they advertise contract opportunities and also to publicise the award of contracts over £30,000 including VAT, regardless of whether they were advertised.

- 5.17. No expenditure may be authorised that will exceed the budget for that type of expenditure other than by resolution of the council or a duly delegated committee acting within its Terms of Reference except in an emergency.
- 5.18. In cases of serious risk to the delivery of council services or to public safety on council premises, the clerk may authorise expenditure of up to £2,000 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible as soon as practicable thereafter.
- 5.19. No expenditure shall be authorised, no contract entered into or tender accepted in relation to any major project, unless the council is satisfied that the necessary funds are available and that where a loan is required, Welsh Government borrowing approval has been obtained first.
- 5.20. An official order or letter shall be issued for all work, goods and services where a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained, along with evidence of receipt of goods.
- 5.21. Any ordering system can be misused and access to them shall be controlled by the RFO.

6. Banking and payments

- 6.1. The council's banking arrangements, including the bank mandate, shall be made by the RFO and authorised by the council; banking arrangements shall not be delegated to a committee. The council has resolved to bank with Lloyds. The arrangements shall be reviewed from time to time for security and efficiency.
- 6.2. The council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. Wherever possible, more than one person should be involved in any payment, for example by dual online authorisation or dual cheque signing. Even where a purchase has been authorised, the payment must also be authorised and only authorised payments shall be approved or signed to allow the funds to leave the council's bank.
- 6.3. All invoices for payment should be examined for arithmetical accuracy, analysed to the appropriate expenditure heading and verified to confirm that the work, goods or services were received, checked and represent expenditure previously authorised by the council before being certified by the RFO. Where the certification of invoices is done as a batch, this shall include a statement by the RFO that all invoices listed have been 'examined, verified and certified' by the RFO.
- 6.4. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of employment) may be summarised to avoid disclosing any personal information.
- 6.5. All payments shall be made by online banking, in accordance with a resolution of the council, or duly delegated committee, or a delegated decision by an officer, unless the council resolves to use a different payment method.
- 6.6. For each financial year the RFO may draw up a schedule of regular payments due in relation to a continuing contract or obligation (such as Salaries, PAYE, National

Insurance, pension contributions, rent, rates, regular maintenance contracts and similar items), which the council may authorise in advance for the year.

6.7. The Clerk and RFO shall have delegated authority to authorise payments in the following circumstances:

- i. payments of up to £2,000 excluding VAT in cases of serious risk to the delivery of council services or to public safety on council premises.
- ii. any payment necessary to avoid a charge under the Late Payment of Commercial Debts (Interest) Act 1998 or to comply with contractual terms, where the due date for payment is before the next scheduled meeting of the council, where the Clerk and RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council or finance committee.
- iii. Fund transfers within the councils banking arrangements up to the sum of £10,000, provided that a list of such payments shall be submitted to the next appropriate meeting of council or finance committee.

6.8. The RFO shall present a schedule of payments requiring authorisation, forming part of the agenda for the meeting, together with the relevant invoices, to the finance committee who shall recommend to the council. The council shall review the schedule for compliance and, having satisfied itself, shall authorise payment by resolution. The authorised schedule shall be initialled immediately below the last item by the person chairing the meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of that meeting.

7. Electronic payments

- 7.1. Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator. The bank mandate agreed by the council shall identify a number of councillors who will be authorised to approve transactions on those accounts and a minimum of two people will be involved in any online approval process. The Clerk may be an authorised signatory, but no signatory should be involved in approving any payment to themselves.
- 7.2. All authorised signatories shall have access to view the council's bank accounts online.
- 7.3. No employee or councillor shall disclose any PIN or password, relevant to the council or its banking, to anyone not authorised in writing by the council or a duly delegated committee.
- 7.4. The Service Administrator shall set up all items due for payment online. A list of payments for approval, together with copies of the relevant invoices if appropriate, shall be sent by email to authorised signatories.
- 7.5. In the prolonged absence of the Service Administrator an authorised signatory shall set up any payments due before the return of the Service Administrator.

- 7.6. Two councillors who are authorised signatories shall check the payment details against the invoices before approving each payment using the online banking system.
- 7.7. Evidence shall be retained showing which members approved the payment online and a printout of the transaction confirming that the payment has been made shall be appended to the invoice for audit purposes.
- 7.8. With the approval of the council in each case, regular payments (such as gas, electricity, telephone, broadband, water, National Non-Domestic Rates, refuse collection, pension contributions and HMRC payments) may be made by variable direct debit, provided that the instructions are signed/approved online by two authorised members. The approval of the use of each variable direct debit shall be reviewed by the council at least every two years.
- 7.9. Payment may be made by BACS or CHAPS by resolution of the council provided that each payment is approved online by two authorised bank signatories, evidence is retained and any payments are reported to the council at the next meeting. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.
- 7.10. Account details for suppliers may only be changed upon written notification by the supplier verified by the Clerk and the RFO. This is a potential area for fraud and the individuals involved should ensure that any change is genuine. Data held should be checked with suppliers every three years.
- 7.11. Members and officers shall ensure that any computer used for the council's financial business has adequate security, with anti-virus, anti-spyware and firewall software installed and regularly updated.
- 7.12. Remembered password facilities other than secure password stores requiring separate identity verification should not be used on any computer used for council banking.

8. Cheque payments

- 8.1. Cheques or orders for payment in accordance with a resolution or delegated decision shall be signed by two members and countersigned by the Clerk.
- 8.2. A signatory having a family or business relationship with the beneficiary of a payment shall not, under normal circumstances, be a signatory to that payment.
- 8.3. To indicate agreement of the details on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall also initial the cheque counterfoil and invoice.
- 8.4. Cheques or orders for payment shall not normally be presented for signature other than at, or immediately before or after a council or committee meeting. Any signatures obtained away from council meetings shall be reported to the council at the next convenient meeting.

9. Payment cards

- 9.1. Any Debit Card issued for use will be specifically restricted to the Clerk and the RFO and will also be restricted to a single transaction maximum value of £500 unless authorised by council or finance committee in writing before any order is placed.
- 9.2. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the council. Transactions and purchases made will be reported to the council and authority for topping-up shall be at the discretion of the council.
- 9.3. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk and RFO and any balance shall be paid in full each month.
- 9.4. Personal credit or debit cards of members or staff shall not be used under any circumstances

10. Petty Cash

- 10.1. The RFO shall maintain a petty cash float of £250 and may provide petty cash to officers for the purpose of defraying operational and other expenses.
 - a) Vouchers for payments made from petty cash shall be kept, along with receipts to substantiate every payment.
 - b) Cash income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.
 - c) Payments to maintain the petty cash float shall be shown separately on any schedule of payments presented for approval.

Commented [TC3]: Reduce from £500 in current Regulations to reduce reliance on cash.

11. Payment of salaries and allowances

- 11.1. **As an employer, the council must make arrangements to comply with the statutory requirements of PAYE legislation.**
- 11.2. **Guidance issued by the Independent Remuneration Panel for Wales in relation to the taxation of councillor allowances must be fully adhered to.**
- 11.3. Salary rates shall be agreed by the council, or a duly delegated committee. No changes shall be made to any employee's gross pay, emoluments, or terms and conditions of employment without the prior consent of the council.
- 11.4. Payment of salaries shall be made, after deduction of tax, national insurance, pension contributions and any similar statutory or discretionary deductions, on the dates stipulated in employment contracts.
- 11.5. Deductions from salary shall be paid to the relevant bodies within the required timescales, provided that each payment is reported, as set out in these regulations above.
- 11.6. Each payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a payroll control account or other separate confidential record, with the total of such payments each calendar month reported in the cashbook. Payroll reports will be reviewed by the finance committee to ensure that the correct payments have been made.

11.7. Any termination payments shall be supported by a report to the council, setting out a clear business case. Termination payments shall only be authorised by the full council.

11.8. Before employing interim staff, the council must consider a full business case.

12. Loans and investments

12.1. Any application for Welsh Government approval to borrow money and subsequent arrangements for a loan must be authorised by the full council and recorded in the minutes. All borrowing shall be in the name of the council, after obtaining any necessary approval.

12.2. Any financial arrangement which does not require formal borrowing approval from the Welsh Government (such as Hire Purchase, Leasing of tangible assets or loans to be repaid within the financial year) must be authorised by the full council, following a written report of the proposed transaction.

12.3. The council shall consider the requirement for an Investment Strategy and Policy in accordance with Statutory Guidance on Local Government Investments, which must be written be in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.

12.4. All investment of money under the control of the council shall be in the name of the council.

12.5. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.

12.6. Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, shall be made in accordance with these regulations.

13. Income

13.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO and will be banked weekly by the RFO, the TIC Manager and the Meals on Wheels Manager.

13.2. The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the Clerk. The RFO shall be responsible for the collection of all amounts due to the council.

13.3. Any sums found to be irrecoverable and any bad debts shall be reported to the council by the RFO and shall be written off in the year. The council's approval shall be shown in the accounting records.

13.4. All sums received on behalf of the council shall be deposited intact with the council's bankers, with such frequency as the RFO considers necessary. The origin of each receipt shall clearly be recorded on the paying-in slip or other record.

13.5. Personal cheques shall not be cashed out of money held on behalf of the council.

13.6. The RFO shall ensure that VAT is correctly recorded in the council's accounting software and any repayment claim under section 33 of the VAT Act 1994 shall be made quarterly and at least annually at the end of the financial year.

13.7. Where significant sums of cash are regularly received by the council, the RFO shall ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control record such as ticket issues, and that appropriate care is taken for the security and safety of individuals banking such cash.

13.8. Any income that is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the council (to meet expenditure already incurred by the authority) will be given by the Managing Trustees of the charity meeting separately from any council meeting.

14. Payments under contracts for building or other construction works

14.1. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments, which shall be made within the time specified in the contract based on signed certificates from the architect or other consultant engaged to supervise the works.

14.2. Any variation of, addition to or omission from a contract must be authorised by the Clerk to the contractor in writing, with the council being informed where the final cost is likely to exceed the contract sum by 5% or more, or likely to exceed the budget available.

15. Stores and equipment

15.1. The officer in charge of each department shall be responsible for the care and custody of stores and equipment in that department.

15.2. Delivery notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.

15.3. Stocks shall be kept at the minimum levels consistent with operational requirements.

15.4. The RFO shall be responsible for periodic checks of stocks and stores, at least annually.

16. Assets, properties and estates

16.1. The Clerk shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the council.

16.2. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date, with a record of all properties held by the council, their location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held, in accordance with Accounts and Audit (Wales) Regulations.

16.3. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

16.4. No interest in land shall be purchased or otherwise acquired, sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a written report shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate where required by law).

No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, except where the estimated value of any one item does not exceed £250. In each case a written report shall be provided to council.

17. Insurance

17.1. The RFO shall keep a record of all insurances effected by the council and the property and risks covered, reviewing these annually before the renewal date in conjunction with the council's review of risk management.

17.2. The Clerk shall give prompt notification to the RFO of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.

17.3. The RFO shall be notified of any loss, liability, damage or event likely to lead to a claim, and shall report these to the council at the next available meeting. The RFO shall negotiate all claims on the council's insurers in consultation with the Clerk.

17.4. All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined annually by the council, or duly delegated committee.

18. Charities

18.1. Where the council is sole managing trustee of a charitable body the Clerk and RFO shall ensure that separate accounts are kept of the funds held on charitable trusts and separate financial reports made in such form as shall be appropriate, in accordance with Charity Law and legislation, or as determined by the Charity Commission. The Clerk and RFO shall arrange for any audit or independent examination as may be required by Charity Law or any Governing Document.

19. Suspension and revision of Financial Regulations

19.1. The council shall review these Financial Regulations annually and following any change of clerk or RFO.

19.2. The council may, by resolution duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations, provided that reasons for the suspension are recorded and that an assessment of the risks arising has been

presented to all members. Suspension does not disapply any legislation or permit the council to act unlawfully.

- 19.3. The council may temporarily amend these Financial Regulations by a duly notified resolution, to cope with periods of absence, local government reorganisation, national restrictions or other exceptional circumstances.

Appendix 1 - Tender process

- 1) Any invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases.
- 2) The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post, unless an electronic tendering process has been agreed by the council.
- 3) Where a postal process is used, each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract. All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of council.
- 4) Where an electronic tendering process is used, the council shall use a specific email address that will be monitored to ensure that nobody accesses any tender before the expiry of the deadline for submission.
- 5) Any invitation to tender issued under this regulation shall be subject to Standing Order 18 and shall refer to the terms of the Bribery Act 2010.
- 6) Where the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.

Appendix M



Cyngor Tref y Trallwng | Welshpool Town Council

Risk Register

The Council's Risk Register is part of the financial, administrative and risk control and forms part of the Council's Governance arrangements in accordance with the Public Audit (Wales) Act 2004 and associated regulations.

The Risk Register is used as part of the internal control arrangements of the Council and is reviewed annually at the Annual Meeting. The Risk Register does not eliminate risk, but allows the Council to treat or mitigate any risks which it has identified. The Risk Register protects the Council and its employees, assets, liabilities and reputation against potential risks.

Methodology

Risk can be reduced or controlled in two ways. Reducing the probability of a risk becoming an incident and reducing the consequences of the incident.

Risks are assigned a rating – acceptable, managed or unacceptable. Risks deemed managed or unacceptable will require action. The ratings are 6-9 – unacceptable; 3-5 – managed; and 1-3 - acceptable.

ID	Topic	Risk	Probability	Impact	Rating	Management or Control of Risk	Action	Residual Rating	Comments	Last Updated
Buildings and Assets										
30	Assets - Gifts	Acceptance is unlawful	1	3	3	Town Clerk to verify and advise on lawfulness	Town Clerk	1		23/04/25
24	Buildings and Structures	Risk or damage to property or individuals	2	3	6	Review adequacy of public liability insurance and dangerous and unsafe buildings and sites removed/sealed off	Staff	5		23/04/25

ID	Topic	Risk	Probability	Impact	Rating	Management or Control of Risk	Action	Residual Rating	Comments	Last Updated
25	Buildings and Structures	Loss or damage	2	3	6	Town Clerk to ensure adequate records held and all asset registers regularly reviewed and updated. Weekly checks undertaken by Ops Team. Reported back to Council via committee	Town Clerk/Staff	5		23/04/25
26	Buildings and Structures	Lack of maintenance	2	3	6	Major project to modernise town hall underway. Ops Team to manage appropriate repairs. Council to provide repairs and maintenance budgets	Council/Staff	5		23/04/25
27	Buildings and Structures	Lack of budget planning for lifecycle of leases	2	3	6	Ensure that budgets reflect the end position on leases to ensure that leases/buildings are handed back as required	Council/Staff	5	Motte & Bailey lease will require making good site - expires in 2038	23/04/25
22	Land	Risk or damage to property or individuals	2	2	4	Review adequacy of public liability insurance and dangerous and unsafe land sealed off	Staff	2		23/04/25
23	Land	Loss or damage	1	3	3	Town Clerk to ensure adequate records held and all asset registers regularly reviewed and updated. Weekly checks undertaken by Ops Team. Reported back to Council via committee	Town Clerk/Staff	2		23/04/25

ID	Topic	Risk	Probability	Impact	Rating	Management or Control of Risk	Action	Residual Rating	Comments	Last Updated
28	Plant	Risk or damage to property or individuals	1	2	2	Review adequacy of public liability insurance and dangerous plant not used/sealed off	Town Clerk/Staff	1		23/04/25
29	Plant	Loss or damage	1	2	2	Weekly checks undertaken by Ops Team. Reported back to Council via committee	Staff	1		23/04/25
20	Playground and equipment	Loss or damage	2	2	4	Annual RoSPA check on all playground equipment. Ops Team are trained at low level repairs and weekly inspections of all playparks undertaken. Reported back to Council via committee	Staff	2		23/04/25
21	Playground and equipment	Risk or damage to property or individuals	2	2	4	Review adequacy of public liability insurance and dangerous and unsafe equipment removed/sealed off	Staff	2		23/04/25
Business Continuity										
54	Organisation	No structure in place for business continuity	1	3	3	Review appropriate policies and working arrangements. Learn from lessons from Covid-19	All	1		23/04/25

ID	Topic	Risk	Probability	Impact	Rating	Management or Control of Risk	Action	Residual Rating	Comments	Last Updated
55	Organisation	Major incident e.g. flooding, civil unrest, fire, bomb	1	3	3	Review appropriate policies and working arrangements. Keep up dated with Powys Emergency Planning	All	1		23/04/25
Finance										
14	Allowances	Incorrect payment of allowances	1	1	1	Council to review all council allowances at Annual Meeting in line with IRPW report. Town Clerk to monitor expenditure	Council/Town Clerk	1		23/04/25
31	Audit	Failure to meet audit timetable and requirements	1	3	3	RFO to advise on timetables and gathering documentation. Internal audit annually along with external audit. Council to approve annual return	Council/Town Clerk/RFO	1		23/04/25
5	Cashflow	Management of cash flow	2	3	6	Look at investments and take regular advice from RFO. Cashflow and reserve reports to council meetings monthly.	Council/RFO	5		23/04/25
15	Direct Costs	Supplier fraud	2	2	4	RFO to check all invoices before approval. Council to approve all payments before sending	Council/RFO	3		23/04/25

ID	Topic	Risk	Probability	Impact	Rating	Management or Control of Risk	Action	Residual Rating	Comments	Last Updated
16	Direct Costs	Payment is wrong or to wrong party	1	3	3	Councillors who are bank signatories to check payments before approval. RFO to check before entering payments	Councillors/RFO	2		23/04/25
17	Direct Costs	Invoice incorrectly calculated	1	2	2	RFO to check arithmetic on invoices and review ledger to ensure correct	RFO	1		23/04/25
19	Election Costs	Big increase in precept at election years	1	2	2	Council to build into each annual budget an appropriate sum to spread out cost of elections to minimise big rise in precept	Council/Town Clerk	1		23/04/25
18	Expenditure	No power to pay or no evidence agreement to pay	3	3	9	Council to agree all spending via resolution and minuted appropriately. Town Clerk to provide advice on legal powers to commit expenditure	Council/Town Clerk	3	Historical payments made without approval and powers	23/04/25
8	Grants and borrowing	Grants not received when due	1	1	1	All staff when making claims to check as required - report to Council as part of project updates	Staff	1		23/04/25
9	Grants and borrowing	Repayments not made when due	1	3	3	Cashflow to be managed to prioritise contractual and legal obligations	RFO	3		23/04/25

ID	Topic	Risk	Probability	Impact	Rating	Management or Control of Risk	Action	Residual Rating	Comments	Last Updated
32	Insurance	Inadequacy insurance cover	1	3	3	RFO to advise on adequacy of cover and Council to review annually	Council/RFO	1		23/04/25
6	Other income	Insufficient income generation	2	3	6	Council to explore income and regularly review based on reports provided.	Council/Town Clerk/RFO/Staff	5	Need to maximise income generation where possible	23/04/25
7	Other income	Cash handling	1	2	2	Council to seek to limit reliance on cash but will be difficult with limited means of banking and lots of activities are cash based	Staff	2	Need to ensure that proper procedures in place for counting, handling and storage	23/04/25
2	Precept Income	Precept request not submitted	1	3	3	Council to resolve prior to deadline and RFO to dispatch	Council/Town Clerk/RFO	2		23/04/25
3	Precept Income	Not paid by billing authority	1	3	3	Town Clerk and RFO to confirm receipt of payments to appropriate committee	Council	2		23/04/25
4	Precept Income	Adequacy of precept and budget	1	3	3	Council to ensure that annual budget reflects previous and anticipated spend and also includes provision for reserves and unexpected expenditure	Council/Town Clerk/RFO	2	Training for councillors and staff on government finance	23/04/25

ID	Topic	Risk	Probability	Impact	Rating	Management or Control of Risk	Action	Residual Rating	Comments	Last Updated
10	Reserves	Depletion and use of reserves below strategy balance	2	3	6	Council to review reserve balance each month	Council/RFO	5		23/04/25
33	Staff	Fraud or loss of cash through theft or dishonesty	1	3	3	Council to ensure adequate fidelity insurance. Staff policies and monitoring	Council/Staff	1		23/04/25
11	Staffing Costs	Salary not paid or paid wrongly	1	2	2	Council to receive updates on salaries and payments via appropriate committee. RFO to check national scales	Council/RFO	1		23/04/25
12	Staffing Costs	Tax not paid or wrong tax paid	1	2	2	RFO to keep payroll updated based on HMRC notifications	RFO	1		23/04/25
13	Staffing Costs	Pensions not paid or paid wrongly	1	2	2	RFO to keep payroll updated	RFO	1		23/04/25
Governance										
42	Computer records or website	Loss or corruption of electronic records	1	3	3	Town Clerk to ensure records are backed up, shared drive and up to date IT equipment is budgeted for	Town Clerk	1		23/04/25

ID	Topic	Risk	Probability	Impact	Rating	Management or Control of Risk	Action	Residual Rating	Comments	Last Updated
43	Computer records or website	Theft, loss or corruption via internet intrusion/cyber crime	1	3	3	Training for all staff on appropriate cyber scams and files backed up	Staff	1		23/04/25
37	Councillors	Conflict of interest	1	3	3	Councillors to be aware of Code of Conduct. Town Clerk to advise annually on interests and recording	Councillors/Town Clerk	1		23/04/25
53	Elections	Changes in membership results in different priorities	1	3	3	Council to approve strategic plan which sets direction and priorities for the entire term	Council	1		23/04/25
41	Financial records and controls	Inadequate processes	1	3	3	Regular checks and reviews of processes. Processes reviewed annually via audit process	Staff	1		23/04/25
34	Legal Powers	Illegal activity or payment	1	3	3	Training for councillors and Town Clerk as to legal powers. Town Clerk to advise prior to decision making	Council/Town Clerk	1		23/04/25
35	Legal Powers	Statutory requirements and duties missed	1	3	3	Town Clerk to review procedures and processes and keep up to date	Town Clerk	1		23/04/25

ID	Topic	Risk	Probability	Impact	Rating	Management or Control of Risk	Action	Residual Rating	Comments	Last Updated
45	All persons	Premises, equipment and building safety	2	3	6	Risk assessments undertaken and appropriate signage in place. Council to make decisions with regard to maintenance and appropriate works undertaken	All	5		23/04/25
46	All persons	Insufficient expertise	2	3	6	Commission third party professional Health and Safety advisors	All	3		23/04/25
47	All persons	Damage, loss, injury or fatality t persons	1	3	3	Review adequacy of public liability insurance. Appropriate training. Council to make decisions in timely manner. Review of H&S policy annually	Council	2		23/04/25
48	Buildings and Structures	Lack of compliance paperwork	1	3	3	Staff to ensure that all compliance paperwork is completed. Appropriate copies provided to Town Clerk for storage	Staff	1		23/04/25
Personnel										
49	Capacity	Insufficient staff capacity to deliver Council business	2	2	4	Council to ensure staffing capacity is appropriate with Town Clerk	Council/Town Clerk	3	Current down a member of staff in office	23/04/25

ID	Topic	Risk	Probability	Impact	Rating	Management or Control of Risk	Action	Residual Rating	Comments	Last Updated
50	Capacity	Untrained or unskilled staff	1	2	2	Monitor training and development via annual appraisals. Training budget available to upskill	Town Clerk/Staff	1		23/04/25
51	Welfare	Loss of key personnel	2	3	6	Line managers to monitor staff hours, health, stress, training. Annual appraisals and regular 1-1s. Team Meetings. Town Clerk to keep Council updated	Council/Town Clerk	4		23/04/25
52	Welfare	Inability to deliver key services due to loss or long term absence	1	3	3	Line managers to monitor staff hours, health, stress, training. Annual appraisals and regular 1-1s. Ensure that workload is spread out in event of absence	Council/Town Clerk	2		23/04/25

Appendix N



Cyngor Tref y Trallwng | Welshpool Town Council

Welshpool Town Council, Tourist Information Centre, The Vicarage Gardens, Welshpool, SY21 7DD
Tel: 01938 553142 Email: town.clerk@welshpooltowncouncil.gov.uk

Document / Report

Author	Richard Williams Town Clerk & Proper Officer
Title	Fees and Charges Review
Date	15th May 2025

1. Purpose

1. To launch a review into fees and charges levied by the Council.

2. Background

1. The Council's budgeted income for 2025-26 is around £130,000. This is income from a variety of sources including grants, rent and fees paid for services delivered.
2. It is understood that a review of fees has not been carried out in some time, and should be updated annually as part of the budget setting process.

3. Discussion

1. As noted in the schedule, the Council has a long list of individual charges and fees which it charges for usage of services.

4. Recommendation

1. To establish a working party to review all fees and charges of the Council and bring back recommendations to Finance Committee in due course, ready for budget setting to begin in September for 2026-27.

5. Decision

1. To resolve to adopt the recommendations above.

Schedule - Fees and Charges - As of 7th April 2025

Room Booking - Town Hall

Room costs increase to £35 per hour after 11pm.

Room Type/Booking Type	Cost
Assembly Rooms - Charity	£25 per hour incl VAT (min 2 hours)
Assembly Rooms - Non-commercial	£25 per hour + VAT (min 2 hours)
Assembly Rooms - Commercial	£30 per hour + VAT (min 2 hours)

Assembly Rooms - Kitchen Hire	£20 + VAT
Assembly Rooms - Bar Hire	£20 + VAT
Judges Retirement Room	£5 per hour + VAT (min 2 hours)
Council Chamber	£15 per hour + VAT (min 2 hours)
Corn Exchange - Charity	£10 per hour incl VAT (min 2 hours)
Corn Exchange - Non-commercial	£10 per hour + VAT (min 2 hours)
Corn Exchange - Commercial	£15 per hour + VAT (min 2 hours)
Tea, Coffee, Biscuits	£2 + VAT per person

Room Booking - Ann Holloway

Room costs increase to £35 per hour after 11pm.

Room Type/Booking Type	Cost
Large Room - Charity	£10 per hour incl VAT (min 2 hours)
Large Room - Non-commercial	£10 per hour + VAT (min 2 hours)
Large Room - Commercial	£15 per hour + VAT (min 2 hours)
Conservatory - Charity	£5 per hour incl VAT (min 2 hours)
Conservatory - Non-commercial	£5 per hour + VAT (min 2 hours)
Conservatory - Commercial	£15 per hour + VAT (min 2 hours)
Corridor Rooms - Charity	£10 per hour incl VAT (min 2 hours)
Corridor Rooms - Non-commercial	£10 per hour + VAT (min 2 hours)
Corridor Rooms - Commercial	£15 per hour + VAT (min 2 hours)
Tea, Coffee, Biscuits	£2 + VAT per person
Lunch	£6.50 per person

Market Stalls

Site	Cost
Charter Market - Mondays	£1 per foot
Indoor Market	Ranges from £10 a day, £20 or £30, or £40, or £50 per week.

Allotments

Site	Cost
Hospital Site	Half Plot - £25, Full Plot - £50
Burgess Land Site	Half Plot - £25, Full Plot - £50

Toilets

Site	Cost
Town Hall Public Toilets	£0.00

Tourist Information Public Toilets	£0.00
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Meals on Wheels

The below includes a main meal and pudding.

Area	Cost
Welshpool Community Area	£6.50
Outside Area	£7.50

Recreation

These costs are fixed within seperate leases with each club.

Club	Cost
Welshpool Town Football Club	
Welshpool Rugby Club	
Welshpool Cricket Club	
Welshpool Bowling Club	

General/Other

Site	Cost
Bus Timetables	£0.50
Photocopying	£0.50
Annual return electors copy	£2.00
Bag Storage	£5.00